

4956-43
7
MASSACHUSETTS

DEPARTMENT OF CORPORATIONS AND TAXATION

Division of Accounts

Statistics of Municipal Finances

No report published during years

1946-1948, 1950, 1952

South
Stack

Pub. Doc. 79

CONTENTS

	PAGE
LETTER OF TRANSMITTAL	1
INTRODUCTION	ii-viii
The debt burden	v-vi
The certification of town and district notes	vii
The auditing of municipal accounts and the installation of accounting systems	vii
Conclusion	vii-viii
PLAN OF THE REPORT	viii-x
ANALYSIS TABLES	xi-xxix
PART I. CITIES	1-76
Division A: Summary of Financial Transactions	3-28
Division B: Receipts from Revenue	29-44
Division C: Payments for Maintenance and Interest	45-68
Division D: Indebtedness	69-74
Division E: Cash Balances	75, 76
PART II. TOWNS OVER 5,000 POPULATION	77-142
Division A: Summary of Financial Transactions	79-128
Division B: Indebtedness	129-138
Division C: Cash Balances	139-142
PART III. TOWNS UNDER 5,000 POPULATION	143-290
Division A: Summary of Financial Transactions	145-264
Division B: Indebtedness	265-282
Division C: Cash Balances	283-290
INDEX	291-297

The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,
STATE HOUSE, BOSTON, June 1, 1939.

As Commissioner of Corporations and Taxation, I submit herewith the Thirty-second Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1937. This report was prepared under the immediate direction of Mr. Theodore N. Waddell, Director of Accounts in the Department, and contains data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,
Commissioner of Corporations and Taxation.

[i]

SEP 14 1939

Y 2 9 1957

*Manley
Manner*

REPORT ON THE STATISTICS OF MUNICIPAL FINANCES—1937

HON. HENRY F. LONG, *Commissioner of Corporations and Taxation,
State House, Boston.*

SIR:—I submit herewith the Thirty-second Annual Report on the Statistics of Municipal Finances for the year ending December 31, 1937.

This report follows the same general plan as previous reports, presenting comparable receipts and expenditures for all the cities and towns. As in previous years, the report is presented on a cash basis, but when comparison is made by using a series of years, conclusions may be drawn with safety, for I feel that were the figures prepared on an accrual basis there would be little change in totals. Although the body of the report covers the year 1937 only, we are able to exhibit tables showing the outstanding funded debt and tax title loans on January 1, 1939, of all cities and towns. These tables are shown on pages xxiii to xxix.

Increased expenditures for relief and for employment of those who have been unable to obtain employment in private industry have caused considerable discussion of the extent to which such expenditures may be financed by loans, without creating an excessive debt to be paid by future generations. Massachusetts, fortunately, has been able to enter into such consideration with a background of effective legislation controlling the issuance of debt, which was enacted in 1913.

During the years since the passage of this legislation, the voters, especially in the towns, have developed a reluctance to borrow excessive amounts, so that no great difficulty has been experienced in securing legislative cooperation in the adoption of a program which thus far has permitted borrowing for relief without increasing the total debt of all cities and towns.

The following table shows the funded debt, exclusive of tax title loans, as reported to this division on January 1, for each of the years from 1929 to 1939 and the increase or decrease of debt in each year:

Year	Debt—January 1	Increase or Decrease Compared with Previous Year	
		Increase	Decrease
1929	\$281,084,911	\$1,924,278	—
1930	283,601,976	2,517,065	—
1931	303,725,731	20,123,755	—
1932	316,484,599	12,758,868	—
1933	311,666,745	—	\$4,817,854
1934	311,119,041	—	547,704
1935	305,615,776	—	5,503,265
1936	298,699,832	—	6,915,944
1937	293,581,864	—	5,117,968
1938	281,891,942	—	11,689,922
1939	293,371,915	11,479,973	—

The debt of cities and towns had shown continued reduction from January 1, 1932 to January 1, 1938, amounting in the aggregate to \$34,592,657, but the outstanding debt January 1, 1939 shows an increase of \$11,479,973. This increase has resulted in part from the issue of funding loans on account of overlay and revenue deficits and to meet extraordinary abatements of taxes in several cities, and in part from emergency loans which were necessary in order to care for the damages by storm and hurricane in the autumn of 1938. It is interesting to note that notwithstanding the borrowing of over \$69,000,000 for the various relief agencies, over \$11,000,000 for funding temporary loans and abatements of taxes, and over \$4,000,000 for Municipal Financial Year Adjustment loans in 1934, and also financing the share of the cities and towns in the cost of many Public Works Administration projects, the net indebtedness of cities and towns on January 1, 1939 was \$293,371,915 or \$23,112,684 less than the amount of net indebtedness on January 1, 1932.

During the last few years, tax rates have increased greatly, but the reason for this is the unwillingness of the voters to recognize the necessity of relinquishing some services to which they have become accustomed, in order to offset the falling valuations of real estate, which bears the major portion of the tax burden.

The extraordinary conditions in the cities and towns since the year 1933 have been met by special debt authorizations by the Legislature in order to provide relief. Chapter 49 of the Acts of 1933 established an Emergency Finance Board of five members composed of three persons appointed by the Governor, together with the State Treasurer and the Director of Accounts. Under the conditions of the act, this board has the power of approving or disapproving loans from the Commonwealth to cities and towns based on the tax titles acquired by them. Loans are issued for one year only, but may be renewed with the permission of the board. The provisions of this act have been extended each year since 1933, the latest act being Chapter 288 of the Acts of 1939.

Special legislation has also provided for meeting a part of the burden of relief by the issue, with the approval of the Emergency Finance Board, of Municipal Relief loans covering a part of the appropriations for public welfare, soldiers' benefits, and federal emergency unemployment relief projects. These loans, of which \$45,958,820 were outstanding on January 1, 1939, have been issued in accordance with the following acts of the Legislature:

Chapter 307, Acts of 1933	.	.	.	\$12,212,053.00
Chapter 335, Acts of 1934	.	.	.	1,533,500.00
Chapter 188, Acts of 1935	.	.	.	14,180,220.00
Chapter 80, Acts of 1936	.	.	.	13,679,345.27
Chapter 107, Acts of 1937	.	.	.	11,657,200.00
Chapter 58, Acts of 1938	.	.	.	15,886,150.00

Legislation providing for similar loans in the years 1939 and 1940 has been enacted in the current year, the act being Chapter 72 of the Acts of 1939.

In the year 1937, for which this report gives details, revenue for current charges increased \$7,760,884, or 2.56 per cent above the amount for the year 1936, increases being reflected in all classes except special assessments for expenses, interest, and premiums on loans. Although the volume of revenue from taxes was slightly greater than in the year 1936, the proportion of the total revenue was smaller, this decrease being offset by the greater proportion of the total borne by grants and gifts for expenses, privileges, departmental revenues, and public service enterprises.

Of the total amount of \$14,735,141 received from grants and gifts for expenses, \$10,337,807 represented grants from the Federal Government for old age assistance, aid to dependent children, and vocational education; \$3,873,006 represented grants from the State for various activities; \$313,192 consisted of grants from the counties of revenue from dog licenses, and \$211,136 consisted of gifts from individuals and other sources.

Of the departmental revenues of \$18,956,857, the amount of \$13,041,559, or 68.8 per cent, consisted of reimbursements from the State, cities and towns, and individuals for charities, including hospitals and soldiers' benefits. This does not include any Federal grants for old age assistance and aid to dependent children which are included in the amount tabulated as grants and gifts. For old age assistance paid by a city or town amounting to not more than thirty dollars per month in each case, the Federal Government grants one-half of the cost and the State reimburses two-thirds of the remainder; and for aid to dependent children the State reimburses one-third and the Federal Government grants one-third, with certain limitations as to the amount paid per child. There are also considerable amounts of reimbursements from the State for temporary aid and soldiers' benefits.

In the current charges against revenue, there were total increases in maintenance and operation of \$9,867,224 above the expenditures for the year 1936. The items of charities and soldiers' benefits together showed an increase of \$10,041,806, but in estimating the effect of this upon taxation the reimbursements from the State and other municipalities and the grants from the Federal Government should be borne in mind.

The item of highways showed a considerable decrease, which is undoubtedly due to the cooperation of the Federal Government in paying the labor cost on projects of the Works Progress Administration.

A summary of the expenditures included under the heading of Unclassified is as follows:

Damage settlements	\$575,138.07
Printing and stationery (including town reports)	205,564.19
Memorial Day	108,410.67
Rent for military organizations	104,364.89
Care of soldiers' graves	25,162.30
Insurance not distributed	668,707.60
Boston Elevated Street Railway accounts	2,044,039.44
W.P.A., administration and undistributed items	1,321,063.37
All other	1,324,069.59
	<hr/>
	\$6,376,520.12

Interest payments showed a small decrease from the expenses of the previous year, while the payment of debt from revenue was slightly greater than in the year 1936.

Expenditures for outlays showed a decrease of \$7,682,710.41. The capital improvements undertaken consisted in many cases of construction work in connection with Federal Public Works Administration projects, but the amount of such expenditures was greatly reduced as compared with the previous year.

A comparison of revenue for current charges and current charges against revenue for the years 1936 and 1937 for all cities and towns, together with the percentage each class of receipts bears to the total receipts, and the cost of each function of government as compared with total expenditures, as well as outlays for these years, will be found in the following tables:

Revenue for Current Charges.

CLASSIFICATION.	1936	1937	PERCENTAGES	
			1936	1937
Taxes	\$227,890,059	\$228,182,518	75.22	73.43
Licenses and permits	5,151,054	5,219,608	1.70	1.68
Fines and forfeits	323,146	389,020	0.11	0.13
Grants and gifts (for expenses)	10,481,573	14,735,141	3.46	4.74
All other general revenue	6,461	20,336	1 ¹	0.01
Special assessments (for expenses)	684,242	616,226	0.23	0.20
Privileges	5,861,195	7,029,815	1.93	2.26
Departmental	16,641,443	18,956,857	5.49	6.10
Public service enterprises	29,470,967	29,938,972	9.73	9.63
Cemeteries	932,216	935,747	0.31	0.30
Interest	5,439,933	4,648,337	1.79	1.50
Premiums	92,854	63,450	0.03	0.02
TOTALS	\$302,975,143	\$310,736,027	100.00	100.00

¹ Less than one one-hundredth of one per cent.

Current Charges against Revenue.

CLASSIFICATION.	1936	1937	PERCENTAGES	
			1936	1937
General government	\$11,405,586	\$11,138,318	3.68	3.47
Protection of persons and property	34,434,299	35,161,985	11.11	10.97
Health and sanitation	16,801,381	17,410,603	5.42	5.43
Highways	22,699,339	19,738,655	7.32	6.16
Charities	50,221,218	60,198,430	16.20	18.78
Soldiers' benefits	4,001,812	4,066,406	1.29	1.27
Schools	72,711,186	73,965,862	23.46	23.08
Libraries	3,916,893	4,127,062	1.27	1.29
Recreation	5,363,061	5,417,902	1.73	1.69
Pensions	5,203,077	5,552,379	1.68	1.73
Unclassified	7,165,024	6,376,520	2.31	1.99
Public service enterprises	15,057,968	15,582,175	4.86	4.86
Cemeteries	1,303,198	1,375,843	0.42	0.43
Administration of trust funds	283,297	322,423	0.09	0.10
Maintenance and operation	\$250,567,339	\$260,434,563	80.84	81.25
Interest	16,637,705	15,835,289	5.37	4.94
Debt from revenue	33,321,612	34,197,449	10.75	10.67
Tax, title redemptions to State	8,404,290	9,041,889	2.71	2.82
Transfers to sinking funds from revenue	1,023,006	1,014,995	0.33	0.32
TOTALS	\$309,953,952	\$320,524,185	100.00	100.00

Expenditures for Outlays.

CLASSIFICATION.	1936	1937
<i>Departmental</i>	<i>\$33,085,889.96</i>	<i>\$26,724,475.77</i>
General government	437,809.14	509,492.25
Protection of persons and property	1,097,613.96	1,487,526.27
Health and sanitation	5,004,774.68	4,688,207.79
Highways	12,520,063.53	12,153,268.02
Charities	1,958,596.97	689,219.58
Schools	9,825,065.57	5,015,779.29
Libraries	52,300.99	147,722.47
Recreation	1,086,065.09	1,335,423.51
Unclassified	1,103,600.03	697,836.59
<i>Public service enterprises</i>	<i>6,549,023.75</i>	<i>5,239,813.55</i>
Electric light	1,055,511.75	1,245,090.89
Water	4,483,647.66	3,678,823.02
All other	1,009,864.34	315,899.64
Cemeteries	251,347.74	239,261.72
TOTALS	\$39,886,261.45	\$32,203,551.04

THE DEBT BURDEN.

The net funded or fixed debt of all municipalities at the close of the year 1937 was \$281,891,942, a decrease of \$11,931,499. Temporary debt reported was \$88,050,339 as compared with \$89,353,277 for the previous year, a decrease of \$1,302,938. Included in the temporary debt are tax title loans of \$14,385,100, a decrease of \$567,220 from the amount at the close of the year 1936.

Cities and towns do not actually borrow against the tax title, but the amount of tax titles held is the basis for determining the amount that may be approved by the Emergency Finance Board, and the amount that may be loaned by the State Treasurer. The statute which provides for the issue of tax title loans provides also that all sums received in redemption of tax titles in those places which have borrowed under this statute shall be paid monthly to the State Treasurer and applied to the liquidation of the loan. The amount borrowed during the year 1937 on this account by all the cities and towns was \$8,474,669 and the amount of redemptions paid to the State Treasurer was \$9,041,889.

The total net funded or fixed debt January 1, 1939, which is shown in the tables on pages xxiii to xxix was \$293,371,915.43, and the tax title loans \$16,682,967.67 as compared with \$281,891,942.47 net funded or fixed debt, and tax title loans of \$14,385,100.46 on January 1, 1938.

For cities, the total net funded or fixed debt, excluding tax title loans which are in reality temporary debt, was \$253,668,608.67, an increase of \$10,007,154.12; for the towns over 5,000 population it was \$29,706,656.42, an increase of \$767,816.44; and for the towns under 5,000 population it was \$9,996,650.34, an increase of \$705,002.40.

The tables on pages xxi and xxii show the total debt, exclusive of tax title and temporary loans, for each year from 1910 to 1937 and the ratio of net funded debt to assessed valuation.

Temporary loans of cities incurred and cancelled during the year 1937, which for typographical reasons are shown under one heading in the table on page 72, are presented in detail in the table on the following page.

Temporary Loans (Detail of Columns 4 and 9, Table XIII).

CITIES.	INCURRED				CANCELLED					
	Totals	Revenue	Anticipation Federal Grant	Anticipation Highway Reimbursement	Anticipation Serial Loans	Totals	Revenue	Anticipation Federal Grant	Anticipation Highway Reimbursement	Anticipation Serial Loans
Boston	\$41,683,500.00	\$41,500,000.00	\$183,500.00	—	—	\$39,950,000.00	\$39,000,000.00	\$700,000.00	—	\$250,000.00
Worcester	9,400,000.00	9,400,000.00	—	—	—	9,450,000.00	9,450,000.00	—	—	—
Springfield	6,061,650.00	6,000,000.00	61,650.00	—	—	6,800,000.00	6,800,000.00	—	—	—
Cambridge	5,900,000.00	5,900,000.00	—	—	—	6,200,000.00	6,200,000.00	—	—	—
Fall River	2,150,000.00	2,150,000.00	—	—	—	2,875,000.00	2,875,000.00	—	—	—
New Bedford	4,008,000.00	4,000,000.00	8,000.00	—	—	4,116,000.00	4,100,000.00	16,000.00	—	—
Lynn	4,225,000.00	4,225,000.00	—	—	—	4,200,000.00	4,200,000.00	—	—	—
Somerville	5,275,000.00	5,200,000.00	—	—	\$75,000.00	4,478,500.00	4,400,000.00	3,500.00	—	—
Lowell	3,870,925.00	3,860,000.00	10,925.00	—	—	4,073,925.00	4,010,000.00	63,925.00	—	—
Lawrence	3,559,905.00	3,500,000.00	41,905.00	—	—	3,541,530.00	3,500,000.00	23,530.00	—	—
Quincy	3,550,000.00	3,550,000.00	—	—	—	3,566,000.00	3,550,000.00	16,000.00	—	18,000.00
Newton	2,567,800.00	2,550,000.00	17,800.00	—	—	2,505,800.00	2,450,000.00	55,800.00	—	—
Brockton	2,600,000.00	2,600,000.00	—	—	—	2,350,000.00	2,350,000.00	—	—	—
Medford	2,900,000.00	2,900,000.00	—	—	—	2,800,000.00	2,800,000.00	—	—	—
Malden	2,400,000.00	2,400,000.00	—	—	—	2,300,000.00	2,400,000.00	—	—	—
Holyoke	2,400,000.00	2,400,000.00	—	—	—	2,400,000.00	2,400,000.00	—	—	—
Haverhill	1,625,000.00	1,625,000.00	—	—	—	1,700,000.00	1,700,000.00	—	—	—
Pittsfield	1,215,000.00	1,200,000.00	15,000.00	—	—	1,250,000.00	1,250,000.00	—	—	—
Everett	2,150,000.00	2,150,000.00	—	—	—	2,200,000.00	2,200,000.00	—	—	—
Salem	1,575,000.00	1,525,000.00	—	150,000.00	—	1,750,000.00	1,700,000.00	—	150,000.00	—
Chelsea	2,214,186.05	2,214,186.05	—	—	—	2,257,938.51	2,257,938.51	—	—	—
Chicopee	1,405,000.00	1,400,000.00	5,000.00	—	—	1,405,000.00	1,400,000.00	5,000.00	—	—
Fitchburg	1,623,794.62	1,600,000.00	—	23,794.62	—	1,600,000.00	1,600,000.00	—	—	—
Waltham	1,550,000.00	1,550,000.00	—	—	—	1,600,000.00	1,600,000.00	—	—	—
Taunton	1,300,000.00	1,300,000.00	—	—	—	1,600,000.00	1,600,000.00	—	—	—
Revere	1,800,000.00	1,800,000.00	—	—	—	1,900,000.00	1,900,000.00	—	—	—
Beverly	1,300,000.00	1,300,000.00	—	—	—	1,300,000.00	1,300,000.00	—	—	—
Northampton	425,000.00	425,000.00	—	—	—	425,000.00	425,000.00	—	—	—
Melrose	1,100,000.00	1,100,000.00	—	—	—	1,150,000.00	1,150,000.00	—	—	—
Gloicester	900,000.00	900,000.00	—	—	—	850,000.00	850,000.00	—	—	—
North Adams	750,000.00	750,000.00	—	—	—	750,000.00	750,000.00	—	—	—
Peabody	1,125,000.00	1,125,000.00	—	—	—	1,100,000.00	1,100,000.00	—	—	—
Leominster	700,000.00	700,000.00	—	—	—	700,000.00	700,000.00	—	—	—
Attleboro	400,000.00	400,000.00	—	—	—	400,000.00	400,000.00	—	—	—
Gardner	300,000.00	300,000.00	—	—	—	300,000.00	300,000.00	—	—	—
Woburn	950,000.00	950,000.00	—	—	—	900,000.00	900,000.00	—	—	—
Westfield	400,000.00	400,000.00	—	—	—	400,000.00	400,000.00	—	—	—
Marlborough	550,000.00	550,000.00	—	19,000.00	—	563,000.00	550,000.00	—	13,000.00	—
Newburyport	450,000.00	450,000.00	—	—	—	450,000.00	450,000.00	—	—	—
39 Cities	\$128,378,760.67	\$127,849,186.05	\$343,780.00	\$92,794.62	\$93,000.00	\$128,157,693.51	\$126,867,938.51	\$883,755.00	\$63,000.00	\$343,000.00

1 Anticipation reimbursement from State on account of Derby Wharf.

THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

The number of notes certified by this office during the year 1938 was 5,674, the largest number in any year since the town note act took effect. These notes represented a value of \$43,798,367.47, of which \$38,156,449.17 was for revenue and other temporary loans and \$5,641,918.30 was for general loans.

The number of notes certified and the amount of loans represented by them since the town note act took effect on January 1, 1911, are shown in the following table:

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911 . . .	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912 . . .	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913 . . .	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914 . . .	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915 . . .	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916 . . .	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917 . . .	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918 . . .	1,665	16,434,205.75	664	711,160.23	2,329	17,145,365.98
1919 . . .	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920 . . .	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921 . . .	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922 . . .	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923 . . .	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924 . . .	2,230	30,644,443.62	2,028	2,688,215.00	4,258	33,332,658.62
1925 . . .	2,284	32,005,695.54	2,108	2,844,251.56	4,392	34,849,947.10
1926 . . .	2,471	36,330,002.23	2,187	2,845,120.00	4,658	39,175,122.23
1927 . . .	2,455	39,279,690.00	1,788	2,281,115.00	4,243	41,560,805.00
1928 . . .	2,311	38,432,256.25	1,756	2,215,694.50	4,067	40,647,950.75
1929 . . .	2,589	41,732,798.55	1,858	2,277,221.96	4,447	44,010,020.51
1930 . . .	2,397	42,699,534.75	3,187	3,674,248.92	5,584	46,373,783.67
1931 . . .	2,120	45,266,213.04	2,662	2,992,943.70	4,782	48,259,156.74
1932 . . .	3,013	48,425,103.62	655	1,020,285.54	3,668	49,445,389.16
1933 . . .	3,578	47,355,739.75	583	2,069,363.13	4,161	49,425,102.88
1934 . . .	3,357	46,385,618.75	1,223	2,337,270.59	4,580	48,722,889.34
1935 . . .	2,292	39,492,906.25	1,525	2,470,055.30	3,817	41,962,961.55
1936 . . .	1,883	36,533,344.20	1,748	2,709,333.71	3,631	39,242,677.91
1937 . . .	1,819	34,400,320.00	1,449	2,554,516.42	3,268	36,954,836.42
1938 . . .	1,915	38,156,449.17	3,759	5,641,918.30	5,674	43,798,367.47
1939 ¹ . .	955	22,225,526.50	554	869,681.39	1,509	23,095,207.89

¹ To June 1.

THE AUDITING OF ACCOUNTS AND INSTALLATION OF ACCOUNTING SYSTEMS.

During the year ending April 30, 1939, three systems of accounts were installed, thus making a total of 239 cities, towns and districts now operating under the uniform system of accounts.

Audits were made during the year ending April 30, 1939, in 200 cities, towns and districts, and, in addition, assistance has been rendered upon request of local officials to financial and accounting officers in 20 other municipalities.

It should be noted that the number of municipalities which by ordinance, by-law, or by special request, are calling for annual audits of their accounts, instead of being subject to periodical audits provided by law, is increasing from year to year. Thus, of the 200 municipalities that were audited in the past year, about 100 have of their own initiative passed at some time ordinances or by-laws which require an annual audit, and 25 other municipalities petitioned for an audit and received preference over those municipalities that are audited periodically under the provisions of Section 40, Chapter 44, General Laws. However, while it is gratifying to note that an ever-increasing number of municipalities are of their own accord petitioning for frequent audits, it is necessarily becoming more difficult, with our present staff of accountants, to cause periodical audits of the remaining municipalities as often as contemplated by the statute, and it would seem advisable to increase the staff gradually to meet the demands of the municipalities.

CONCLUSION.

The work of the Division has materially increased owing to the many changes made in local accounting and reporting because of the work in cooperation with the Federal Government. The demand by the public at large for statistics such as are contained

in this report, coupled with data relative to taxes and indebtedness, is on the increase. As pointed out in this report, a greater number of town notes than in any one year since 1911 were certified in 1938, indicating the use to which the office is put in connection with the financing of capital improvements by the issuance of town notes. The facilities of the Division are made available to all investors in municipal securities, taxpayers, and municipal officers, and the number availing themselves of this privilege is evidence of their appreciation.

I wish to express my appreciation to all in the Division for their conscientious and cooperative work, and particularly to Mr. Henry F. Long, Commissioner of Corporations and Taxation, for the suggestions and assistance given me.

Respectfully submitted,

THEODORE N. WADDELL,
Director of Accounts.

STATE HOUSE, BOSTON, June 1, 1939.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 39 cities; (II) the 87 towns having a population of 5,000 or over; and (III) the 229 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

PART I. — CITIES.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 39 cities of the Commonwealth (pp. 4-27). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged, for purposes of comparison, according to the population of the Massachusetts Census of 1935, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34-42) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from these sources.

Table V (p. 43) is a tabulation of interest receipts classified to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 44) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 39 cities.

It is of interest to note that of the total revenue receipts of the 39 cities of the Commonwealth for the year covered by the report, 80.2 per cent is from general

revenue sources and 19.8 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 79.2 per cent from general and 20.8 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 46-68), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 68) we note that the total interest burden of the 39 cities for the year covered by the report was \$13,700,997.75, of which \$6,358,814.78, or 46.4 per cent, was interest on the general and cemetery debt; \$992,238.17, or 7.2 per cent, was interest on revenue and other temporary loans, including tax title loans from the State; and the remaining \$6,349,944.80, or 46.4 per cent, was for interest on account of loans for public service enterprises, metropolitan assessments for sewer, park, and water purposes, interest on county hospital assessments, and miscellaneous debt not specified.

(D) *Indebtedness.*

Table XI (p. 70) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 71), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 72), the debt transactions for 1937, classified according to the character of the obligation; Table XIV (p. 73) shows separately the payments to the state sinking and loan funds; and Table XV (p. 74) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but although they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed debt* (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 70) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include revenue loans or outstanding warrants or orders, because these debts are considered temporary, and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 72) is of interest as showing the amount of debt incurred during the fiscal year 1937 for the several purposes specified, and the amount

of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for hospital purposes. These payments represent the cancellation of a portion of the debt of a city incurred by the State and County on its account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

Payments to the state sinking and loan funds on account of metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 73). The aggregate amount thus paid for the 39 cities in 1937 was \$1,921,868.44.

Table XV (p. 74) is of interest as showing the relative use by the 39 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of metropolitan assessments and payments to the county for debt incurred for hospital purposes are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

(E) *Cash Balances.*

Table XVI (p. 76) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1937.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 80–127), are similar in form and detail to those given for the cities in Part I, the towns being arranged in groups of four, according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 130–137, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 140, 141) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

ANALYSIS TABLES

- I. Excess or Deficiency of Revenue
 - A. Cities
 - B. Towns over 5,000 Population
 - II. Revenue Charges for Maintenance, Interest, and Debt Requirements
 - A. Cities
 - B. Towns over 5,000 Population
 - III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue
 - IV. Comparative Debt Statements
 - A. Aggregate Municipal Indebtedness — Comparisons for 1910, 1935, 1936, and 1937
 - B. Aggregate Municipal Indebtedness — General and Enterprise Debt
 - C. Net Funded or Fixed Debt and Assessed Valuation
 - V. Net Debt January 1, 1939, and Ratio of Net Debt to Valuation
 - A. Cities
 - B. Towns over 5,000 Population
 - C. Towns under 5,000 Population
-
-

Excess or Deficiency of Revenue: Cities.

CITIES. (In order of Population, 1935)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1933	1934	1935	1936	1937	1933	1934
BOSTON . . .	\$69,733,046	\$71,678,638	\$76,071,407	\$77,029,087	\$76,779,532	\$80,389,667	\$79,805,171
WORCESTER . .	12,994,079	13,419,642	14,656,291	13,686,006	13,952,762	13,209,519	13,274,138
SPRINGFIELD .	12,009,677	12,727,640	13,143,039	12,626,407	12,429,693	12,578,451	12,482,755
CAMBRIDGE . .	8,159,846	8,317,494	8,934,423	8,756,349	8,980,758	8,678,489	8,308,635
FALL RIVER . .	5,576,605	5,761,521	5,768,555	5,885,481	5,746,055	5,822,754	5,888,071
NEW BEDFORD .	5,851,253	5,657,789	5,935,414	5,888,774	6,196,750	6,073,144	5,890,339
LYNN	5,900,852	6,103,197	6,466,949	6,453,066	6,558,894	6,472,822	6,746,490
SOMERVILLE . .	5,466,307	5,917,547	5,975,906	6,074,261	6,537,971	5,704,675	6,235,634
LOWELL	4,792,822	5,151,373	5,124,140	5,548,460	5,787,030	5,563,100	5,609,299
LAWRENCE . . .	4,303,870	4,555,167	4,859,544	4,601,119	4,719,070	4,320,279	4,733,071
QUINCY	5,051,460	4,976,163	5,624,688	5,902,112	6,013,434	5,432,583	5,494,083
NEWTON	4,801,868	5,258,563	5,611,008	5,632,834	5,863,616	5,022,332	5,127,382
BROCKTON . . .	3,571,556	3,702,110	4,086,020	3,789,761	4,042,850	3,457,013	3,605,915
MEDFORD	3,300,337	3,414,029	3,701,873	3,767,063	3,888,285	3,603,876	3,556,828
MALDEN	3,049,453	3,087,292	3,204,114	3,313,005	3,345,102	3,148,420	3,170,619
HOLYOKE	4,444,249	4,693,860	4,715,826	4,353,152	4,386,679	4,332,604	4,316,294
HAYRHILL . . .	2,494,578	2,553,980	2,862,196	2,958,681	3,089,639	2,545,414	2,793,472
PITTSFIELD . . .	2,546,080	3,042,291	3,053,070	3,104,657	2,911,402	2,929,692	2,934,502
EVERETT	3,199,701	3,343,724	3,236,506	3,382,798	3,317,599	3,250,503	3,348,933
SALEM	2,546,507	2,510,553	2,611,960	2,632,897	2,703,590	2,346,626	2,353,247
CHELSEA	2,353,685	2,536,929	2,700,214	2,629,938	2,626,480	2,696,519	2,893,797
CHICOPEE	2,567,401	2,685,246	2,848,634	2,626,135	2,782,259	2,762,761	2,598,243
FITCHBURG . . .	2,234,384	2,340,418	2,475,820	2,432,695	2,589,545	2,261,211	2,279,935
WALTHAM	2,167,863	2,330,801	2,569,428	2,458,758	2,607,769	2,558,301	2,510,086
TAUNTON	2,178,766	2,364,074	2,741,628	2,644,244	2,645,858	2,321,268	2,361,185
REVERE	1,858,680	1,854,320	2,147,382	2,137,796	2,208,751	2,112,247	2,318,907
BEVERLY	1,844,493	1,754,035	1,817,773	1,759,012	1,819,961	1,715,607	1,726,690
NORTHAMPTON .	1,158,561	1,152,645	1,267,974	1,165,957	1,222,599	1,139,401	1,059,681
MELROSE	1,477,068	1,571,260	1,631,455	1,529,687	1,645,633	1,446,323	1,409,897
GLOUCESTER . .	1,609,757	1,586,588	1,649,370	1,650,453	1,667,096	1,578,208	1,532,932
NORTH ADAMS . .	983,031	1,112,088	1,087,000	1,129,394	1,180,949	1,091,879	1,027,578
PEABODY	1,502,088	1,540,497	1,745,227	1,740,651	1,894,382	1,474,618	1,591,456
LEOMINSTER . .	1,069,607	1,099,836	1,087,774	1,123,747	1,218,622	992,576	1,025,603
ATTLEBORO . . .	1,188,067	1,194,114	1,212,126	1,232,629	1,260,694	1,175,481	1,118,076
GARDNER	840,333	828,127	957,509	1,003,092	1,002,025	801,240	820,686
WOBURN	1,050,591	1,155,552	1,163,213	1,173,669	1,263,898	1,167,784	1,214,413
WESTFIELD . . .	1,395,351	1,428,493	1,429,647	1,583,725	1,575,955	1,327,893	1,416,871
MARLBOROUGH .	713,046	755,531	741,418	748,756	785,120	809,935	760,381
NEWBURYPORT .	651,954	701,418	696,280	767,434	796,477	739,586	723,244
39 Cities . . .	\$198,638,872	\$205,864,545	\$217,612,801	\$216,903,742	\$220,044,784	\$215,054,801	\$216,124,539

Excess or Deficiency of Revenue: Cities — Concluded.

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (—) OF REVENUE				
1935	1936	1937	1933	1934	1935	1936	1937
\$87,698,900	\$86,561,171	\$87,845,660	—\$10,656,621	—\$8,126,533	—\$11,627,493	—\$9,532,084	—\$11,066,128
16,113,217	15,206,163	15,105,352	—215,440	+145,504	—1,456,926	—1,520,157	—1,152,590
15,081,895	12,801,906	12,744,918	—568,774	+244,885	—1,938,856	—175,499	—315,225
8,493,179	8,702,505	8,745,022	—518,643	+8,859	+441,244	+53,844	+235,736
6,208,684	5,830,501	6,205,816	—246,149	—126,550	—440,129	+54,980	—459,761
6,934,492	6,540,033	6,873,997	—221,891	—232,550	—999,078	—651,259	—677,247
7,034,480	6,872,098	7,099,967	—571,970	—643,293	—567,531	—419,032	—541,073
6,264,763	6,818,635	7,324,229	—238,368	—318,087	—288,857	—744,374	—786,258
6,080,490	6,297,044	6,193,197	—770,278	—517,926	—956,350	—748,584	—406,167
4,603,427	4,572,288	4,836,325	—16,409	—177,904	+256,117	+28,831	—117,255
6,030,389	5,970,979	6,039,117	—381,123	—517,920	—405,701	—68,867	—25,683
5,637,697	5,739,049	5,845,176	—220,464	+131,181	—26,689	—106,215	+18,440
3,732,499	3,807,489	4,297,222	+114,543	+96,195	+353,521	—17,728	—254,372
3,754,269	4,124,870	4,250,457	—303,539	—142,799	—52,396	—357,807	—362,172
3,196,358	3,416,027	3,684,488	—98,967	—83,327	+7,756	—103,022	—339,386
4,517,643	4,287,897	4,287,808	+111,645	+377,566	+198,183	+45,255	+98,871
3,047,893	2,957,195	3,329,307	—50,836	—239,492	—185,697	+1,486	—239,668
3,014,684	2,667,075	2,739,940	—383,612	+107,789	+38,386	+437,582	+171,462
3,275,161	3,362,491	3,457,162	—50,802	—5,209	—38,655	+20,307	—139,563
2,564,753	2,474,185	2,527,817	+199,881	+157,306	+47,207	+158,712	+175,773
3,123,989	2,991,932	3,003,195	—342,834	—356,868	—423,775	—361,994	—376,715
2,781,276	2,671,601	2,817,544	—195,360	+87,003	+67,358	—45,466	—35,285
2,636,081	2,480,619	2,743,685	—26,827	+60,483	—160,261	—47,924	—154,140
2,707,469	2,811,737	3,001,554	—390,438	—179,285	—138,041	—352,979	—393,785
2,709,289	2,495,013	2,637,662	—142,502	+2,889	+32,339	+149,231	+8,196
2,517,385	2,431,516	2,623,614	—253,567	—464,587	—370,003	—293,720	—414,863
1,806,895	1,778,051	1,855,421	+128,886	+27,345	+10,878	—19,039	—35,460
1,154,400	1,094,490	1,129,534	+19,160	+92,964	+113,574	+71,467	+93,065
1,455,614	1,447,777	1,535,843	+30,745	+161,363	+175,841	+81,910	+109,790
1,655,128	1,666,162	1,754,809	+31,549	+53,656	—5,758	—15,709	—87,713
1,166,436	1,132,252	1,160,469	—108,848	+84,510	—79,436	—2,858	+20,480
1,740,132	1,818,019	1,983,934	+27,470	—50,959	+5,095	—77,363	—89,552
1,083,734	1,106,652	1,250,882	+77,031	+74,233	+4,040	+17,095	—32,260
1,085,067	1,147,453	1,209,682	+12,586	+76,038	+127,119	+85,176	+51,012
835,088	829,240	873,995	+39,093	+7,441	+122,421	+173,852	+128,030
1,258,065	1,212,184	1,321,905	—117,193	—58,861	—94,852	—38,515	—58,007
1,492,828	1,449,195	1,471,648	+67,458	+11,622	—63,181	+134,530	+104,307
738,327	801,657	872,425	—96,889	—4,850	+3,091	—52,901	—87,305
812,308	814,351	893,272	—87,632	—21,826	—116,028	—46,917	—96,795
\$236,044,324	\$231,189,502	\$237,574,050	—\$16,415,929	—\$10,259,994	—\$13,431,523	—\$14,285,760	—\$17,529,266

Excess or Deficiency of Revenue: Towns over 5,000 Population.

TOWNS. (In order of Popu- lation, 1935)	REVENUE FOR CURRENT CHARGES					CURRENT CHARGES AGAINST REVENUE					EXCESS (+) OR DEFICIENCY (-) OF REVENUE				
	1933	1934	1935	1936	1937	1933	1934	1935	1936	1937	1933	1934	1935	1936	1937
Brookline . . .	\$4,282,735	\$4,339,985	\$4,484,690	\$4,778,222	\$4,886,776	\$4,260,922	\$4,208,151	\$4,257,951	\$4,284,994	\$4,394,210	+\$21,813	+\$131,834	+\$226,739	+\$493,228	+\$492,566
Arlington . . .	2,303,098	2,382,650	2,535,776	2,441,515	2,547,014	2,228,751	2,190,946	2,347,908	2,339,831	2,263,371	75,247	191,704	187,868	101,684	283,643
Watertown . . .	2,208,001	2,280,874	2,345,460	2,241,642	2,330,458	2,154,794	2,131,802	2,118,615	2,106,146	2,184,130	54,107	240,972	226,845	113,496	155,328
Belmont . . .	1,605,067	1,742,870	1,870,401	1,902,267	2,028,924	1,621,061	1,607,600	1,674,524	1,767,808	1,810,670	15,994	135,270	204,967	134,450	218,254
Frammingham . . .	1,386,842	1,452,462	1,502,138	1,497,156	1,571,547	1,297,825	1,331,709	1,436,586	1,442,449	1,475,884	89,017	120,765	136,582	54,707	95,663
Weymouth . . .	1,548,400	1,611,524	1,591,350	1,594,051	1,709,205	1,528,736	1,422,060	1,367,076	1,411,222	1,561,433	10,664	188,564	234,274	182,829	147,772
Nethuen . . .	1,010,583	948,970	1,031,438	971,083	973,256	921,710	999,311	988,582	940,588	1,002,708	80,413	50,341	72,556	70,405	59,452
Milton . . .	1,160,578	1,284,207	1,347,230	1,371,432	1,385,984	1,062,532	1,149,229	1,169,868	1,206,963	1,270,963	86,040	134,978	177,362	165,680	125,051
Braintree . . .	1,267,048	1,302,015	1,362,245	1,314,776	1,618,498	1,064,049	1,168,231	1,210,378	1,270,898	1,367,219	202,099	133,784	197,867	43,878	251,279
West Springfield . . .	1,098,325	1,194,247	1,142,010	1,163,201	1,215,280	1,081,516	1,007,339	1,085,967	1,029,193	1,041,753	16,809	186,908	106,043	134,008	173,527
Winthrop . . .	777,005	858,365	913,702	898,118	937,222	802,067	822,155	812,234	868,065	950,961	25,062	36,210	101,408	30,653	21,261
Wakefield . . .	1,191,242	1,234,282	1,243,797	1,234,797	1,324,468	1,106,252	1,061,711	1,084,739	1,119,669	1,183,752	84,900	172,571	159,068	131,657	150,744
Greenfield . . .	926,193	1,044,243	1,050,566	1,153,991	1,072,032	911,000	834,819	807,826	824,376	898,036	15,193	209,424	242,740	329,615	173,996
Southbridge . . .	569,025	560,611	588,730	587,163	609,115	512,550	490,201	494,483	520,717	540,931	56,475	70,410	94,247	66,446	68,184
Norwood . . .	1,336,850	1,257,432	1,318,167	1,305,777	1,337,623	1,212,135	1,223,208	1,280,866	1,278,284	1,280,062	124,715	84,215	37,301	27,433	37,561
Dedham . . .	933,606	985,519	1,025,519	987,943	1,025,847	954,622	912,770	903,004	927,850	967,713	1,016	72,749	122,515	60,093	58,134
Saugus . . .	573,947	573,947	615,016	602,444	692,444	637,432	694,208	736,338	778,819	809,950	11,279	120,261	172,322	154,320	117,506
Milford . . .	528,234	614,082	662,761	680,342	712,463	577,259	591,333	612,930	655,476	683,095	40,025	22,749	40,831	24,866	29,368
Natick . . .	925,518	908,448	974,050	925,532	1,005,500	901,133	854,462	860,502	863,653	931,010	24,385	53,986	113,548	61,879	74,490
Danvers . . .	825,087	845,321	843,019	864,932	893,892	739,167	730,614	734,575	733,497	786,116	85,924	114,707	108,444	131,435	107,776
Webster . . .	487,716	527,424	542,318	525,589	628,054	482,108	495,108	506,004	543,018	607,137	5,608	32,316	17,429	36,314	20,917
Wellesley . . .	1,293,044	1,429,923	1,437,598	1,424,466	1,571,693	1,166,679	1,187,018	1,207,976	1,183,539	1,273,913	126,365	242,905	229,622	240,927	297,780
Winchester . . .	944,167	1,013,845	1,071,780	1,029,422	1,032,853	820,000	843,347	898,500	880,290	915,921	124,077	170,498	203,190	140,132	120,932
Plymouth . . .	817,229	851,735	883,304	853,236	892,656	763,408	720,013	728,013	739,836	837,408	17,821	141,035	155,291	113,400	54,648
Adams . . .	480,878	576,637	497,439	594,363	535,277	473,032	501,408	496,546	507,638	541,462	1,848	75,229	893	86,725	6,185
Clinton . . .	451,367	480,832	507,474	555,900	598,774	593,142	515,676	592,476	522,600	618,522	141,775	64,844	64,908	33,300	19,748
Needham . . .	860,971	922,889	886,929	851,174	920,416	738,980	753,656	732,889	753,042	791,261	101,985	169,233	133,440	98,132	139,055
Fairhaven . . .	404,807	428,234	463,831	501,148	571,361	441,307	430,881	507,221	504,254	549,531	36,110	11,647	1,300	2,806	21,830
Stoughton . . .	574,732	607,672	622,816	597,950	681,777	574,019	580,743	600,718	614,886	661,368	713	17,927	22,098	17,296	20,400
Lexington . . .	834,063	921,006	934,366	888,458	927,318	798,840	802,399	898,816	825,083	808,132	35,223	118,607	95,560	63,375	59,186
Athol . . .	516,069	511,568	547,028	563,145	562,852	499,897	500,619	523,361	520,071	550,097	16,172	10,949	23,667	43,074	12,755
Reading . . .	970,483	977,483	1,008,492	1,074,282	1,165,164	889,101	894,519	947,815	1,009,944	1,052,564	41,354	82,964	110,677	64,338	112,600
Northbridge . . .	366,940	400,710	413,476	425,242	425,242	334,818	331,517	376,697	375,445	395,118	22,122	32,713	24,013	38,031	36,124
Andover . . .	446,896	531,637	606,977	647,572	623,133	484,186	522,474	531,115	559,761	596,764	12,710	59,163	75,862	87,811	26,369
Amesbury . . .	495,013	491,916	487,379	553,470	553,470	448,362	444,055	408,248	481,262	524,974	3,349	47,861	25,345	6,117	26,496
Easthampton . . .	474,697	536,263	488,696	488,584	488,584	447,377	472,088	433,656	473,510	471,510	44,304	30,250	64,175	15,072	15,072
Swampscott . . .	670,631	724,590	832,650	807,408	787,584	670,151	694,948	709,929	737,758	731,758	480	26,642	137,780	99,479	55,826
No. Attleborough . . .	535,969	585,323	585,599	585,599	640,014	492,598	503,735	516,124	534,696	561,689	44,007	32,234	69,199	50,903	78,325
Marblehead . . .	828,616	908,341	994,852	1,036,620	1,042,567	771,457	780,039	808,112	866,597	870,086	57,159	128,302	186,740	170,023	172,503
Palmbeach . . .	375,508	418,029	372,072	418,029	408,954	349,086	332,380	381,113	337,108	378,085	26,422	39,692	76,916	45,662	28,889
Dartmouth . . .	440,029	436,808	461,705	458,544	509,571	403,902	413,606	443,763	433,018	459,998	36,127	23,202	17,942	23,526	49,573

P.D. 79

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

CITIES. (In order of Population, 1935)	TOTALS			Interest	Debt Requirements	PERCENTAGES		
	TOTALS	Maintenance	Debt Requirements			Maintenance	Interest	Debt Requirements
BOSTON	\$87,845,659.76	\$65,609,917.38	\$8,049,736.57	\$14,186,005.81	74.7	9.2	16.1	
WORCESTER	15,105,352.23	12,238,233.84	384,595.76	2,482,522.63	81.0	2.6	16.4	
SPRINGFIELD	12,744,917.99	9,798,913.02	623,060.39	2,322,944.58	76.9	4.9	18.2	
CAMBRIDGE	8,745,021.87	6,980,232.07	456,877.92	1,307,911.88	79.8	5.2	15.0	
FALL RIVER	6,205,815.70	4,715,755.42	285,081.75	1,204,978.53	76.0	4.6	19.4	
NEW BEDFORD	6,873,997.26	5,251,175.90	342,398.61	1,280,422.75	76.4	5.0	18.6	
LYNN	7,099,967.38	5,467,687.10	274,148.19	1,358,132.09	77.0	3.9	19.1	
SOMERVILLE	7,324,229.11	5,978,707.14	316,121.93	1,029,400.04	81.6	4.3	14.1	
LOWELL	6,193,197.30	5,007,210.99	210,126.35	975,859.96	80.8	3.4	15.8	
LAWRENCE	4,836,325.12	4,222,413.66	141,169.63	472,741.83	87.3	2.9	9.8	
QUINCY	6,039,116.96	4,356,898.43	293,824.92	1,388,393.61	72.1	4.9	23.0	
NEWTON	5,845,176.47	4,745,370.76	305,848.04	793,957.67	81.2	5.2	13.6	
BROCKTON	4,297,221.79	3,704,307.97	84,813.82	508,100.00	86.2	2.0	11.8	
MEDFORD	4,250,456.78	3,278,747.54	205,629.72	766,079.52	77.2	4.8	18.0	
MALDEN	3,684,488.03	2,991,103.97	181,905.36	511,478.70	81.2	4.9	13.9	
HOLYOKE	4,287,807.71	3,688,336.18	102,545.89	496,925.64	86.0	2.4	11.6	
HAVERHILL	3,329,306.97	2,950,239.27	54,987.94	324,079.76	88.6	1.7	9.7	
PITTSFIELD	2,739,940.32	2,341,107.68	75,432.64	323,400.00	85.4	2.8	11.8	
EVERETT	3,457,162.44	2,920,285.51	157,432.73	379,444.20	84.5	4.5	11.0	
SALEM	2,527,817.35	2,216,756.22	50,561.13	260,500.00	87.7	2.0	10.3	
CHELSEA	3,003,195.09	2,478,255.20	159,824.09	365,115.80	82.5	5.3	12.2	
CHICOPEE	2,817,543.79	2,287,085.09	55,291.56	475,167.14	81.2	1.9	16.9	
FITCHBURG	2,743,684.62	2,250,792.60	80,692.02	412,200.00	82.0	3.0	15.0	
WALTHAM	3,001,554.13	2,253,954.63	129,416.84	618,182.66	75.1	4.3	20.6	
TAUNTON	2,637,662.28	2,199,369.35	68,177.06	370,115.87	83.4	2.6	14.0	
REVERE	2,623,613.86	1,790,316.80	112,948.39	720,348.67	68.2	4.3	27.5	
BEVERLY	1,855,420.49	1,579,846.42	34,109.46	241,464.61	85.1	1.9	13.0	
NORTHAMPTON	1,129,533.84	1,063,504.98	5,938.95	60,089.91	94.2	0.5	5.3	
MELROSE	1,535,842.60	1,278,310.25	76,744.64	180,787.71	83.2	5.0	11.8	
GLOUCESTER	1,754,809.47	1,362,752.22	73,419.80	318,637.45	77.7	4.2	18.1	
NORTH ADAMS	1,160,469.39	1,001,082.50	24,351.47	135,035.42	86.3	2.1	11.6	
PEABODY	1,983,933.68	1,726,908.15	41,396.42	215,629.11	87.0	2.1	10.9	
LEMINSTER	1,250,882.30	1,016,040.68	54,361.62	180,480.00	81.2	4.4	14.4	
ATTLEBORO	1,209,682.16	1,087,175.94	20,506.22	102,000.00	89.9	1.7	8.4	
GARDNER	873,994.76	786,263.97	19,230.79	68,500.00	90.0	2.2	7.8	
WOBURN	1,321,904.88	1,050,303.37	63,614.93	207,986.58	79.5	4.8	15.7	
WESTFIELD	1,471,647.52	1,278,374.37	35,582.70	157,690.45	86.9	2.4	10.7	
MALBOROUGH	872,424.67	730,255.70	24,609.67	117,559.30	83.7	2.8	13.5	
NEWBURYPORT	893,271.97	750,990.50	21,010.59	121,270.88	84.1	2.3	13.6	
39 Cities	\$237,574,050.04	\$186,434,982.77	\$13,697,526.51	\$37,441,540.76	78.5	5.8	15.7	

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population — Concluded.

	Towns. (In order of Population, 1935)	TOTALS			PERCENTAGES		
		Maintenance	Interest	Debt Requirements	Maintenance	Interest	Debt Requirements
Hudson	.	\$562,567.18	\$9,465.82	\$46,400.00	90.1	1.7	8.2
Stoughton	.	406,372.70	11,734.45	44,568.86	86.1	2.9	11.0
Barnstable	.	619,866.47	5,690.56	26,000.00	94.9	0.9	4.2
Montague	.	440,991.13	7,199.82	23,000.00	93.2	1.6	5.2
Rockland	.	433,730.43	8,007.95	23,000.00	92.9	1.8	5.3
Ware	.	328,656.69	3,636.37	11,000.00	95.5	1.1	3.4
Concord	.	640,325.96	21,629.74	54,501.00	88.1	3.4	8.5
Worcester	.	277,881.80	2,480.00	14,000.00	94.1	0.9	5.0
Chelmsford	.	312,942.85	2,021.24	11,166.00	95.8	0.6	3.6
Whitman	.	389,077.51	2,753.83	20,000.00	93.4	1.5	5.1
Randolph	.	383,510.09	3,143.17	16,000.00	94.2	1.6	4.2
Franklin	.	374,856.00	8,077.26	31,063.95	89.6	2.3	8.3
Walpole	.	534,556.78	17,609.98	71,675.81	83.3	3.3	13.4
Hingham	.	572,297.74	4,677.62	32,665.74	93.5	0.8	5.7
Agawam	.	372,752.14	9,631.10	49,500.00	84.1	2.6	13.3
North Andover	.	372,933.98	3,570.93	7,000.00	97.2	0.9	1.9
Shrewsbury	.	467,699.95	9,556.07	47,100.00	87.9	2.0	10.1
Maynard	.	307,036.85	8,337.50	19,000.00	91.1	2.7	6.2
Millbury	.	292,076.89	3,083.22	12,584.54	94.6	1.1	4.3
South Hadley	.	356,414.49	9,145.30	32,614.42	88.3	2.6	9.1
Billerica	.	394,715.24	6,756.87	34,600.00	89.5	1.7	8.8
Winchendon	.	340,620.47	8,231.98	20,000.00	91.7	2.4	5.9
Tewksbury	.	166,984.85	2,319.70	6,166.87	94.9	1.4	3.7
Mansfield	.	464,222.97	5,633.66	26,500.00	93.1	1.2	5.7
Falmouth	.	590,763.84	10,406.98	51,500.00	89.5	1.8	8.7
Auburn	.	281,921.11	9,927.75	33,613.95	84.6	3.5	11.9
Canton	.	412,093.42	6,189.26	40,420.76	88.7	1.5	9.8
Dracut	.	284,402.17	4,540.57	23,878.37	90.0	1.6	8.4
Spencer	.	285,430.65	7,609.63	23,963.87	88.9	2.7	8.4
Amherst	.	320,236.82	4,132.99	15,000.00	94.0	1.3	4.7
Uxbridge	.	272,750.47	5,799.51	14,000.00	92.8	2.1	5.1
Great Barrington	.	323,718.35	3,315.28	3,000.00	99.0	0.1	0.9
Ipswich	.	429,549.83	8,879.41	37,553.99	89.2	2.1	8.7
Westborough	.	220,299.15	1,248.88	1,800.00	98.6	0.6	0.8
Wareham	.	392,741.45	739.27	12,000.00	96.8	0.2	3.0
Foxborough	.	259,225.60	5,407.81	25,500.00	88.1	2.1	9.8
Abington	.	337,973.83	5,511.63	29,387.22	89.7	1.6	8.7
Somerset	.	363,831.20	20,571.02	42,000.00	82.8	5.7	11.5
Orange	.	289,883.52	6,016.25	22,600.00	90.1	2.1	7.8
Easton	.	239,702.36	5,111.86	7,500.00	94.8	2.1	3.1
Monson	.	210,046.97	1,799.79	12,000.00	93.4	0.9	5.7
Longmeadow	.	332,566.31	9,110.00	31,000.00	87.9	2.8	9.3
Seekonk	.	162,490.52	3,305.89	5,500.00	94.6	2.0	3.4
87 Towns	.	\$58,793,695.61	\$1,729,825.04	\$5,582,616.36	87.6	2.9	9.5

Comparative Statement of Valuation, Revenue for Current Charges, and Current Charges against Revenue — 1933 and 1937.

CITIES. (In order of Popula- tion, 1935)	VALUATION		REVENUE FOR CURRENT CHARGES		CURRENT CHARGES AGAINST REVENUE			
	1933	1937	1933	1937	1933	1937		
	Percent- age of Increase over 1933	Percent- age of Increase over 1933	Percent- age of Increase over 1933	Percent- age of Increase over 1933	Percent- age of Increase over 1933	Percent- age of Increase over 1933		
BOSTON	\$1,801,028,200	\$1,616,916,972	—\$184,111,228	—10.2	\$69,733,046	\$76,779,532	+\$7,046,486	+10.1
WORCESTER	330,739,950	282,508,437	—48,251,513	—14.6	12,994,079	13,952,762	+958,683	+7.4
SPRINGFIELD	296,937,665	282,283,965	—14,653,700	—4.9	12,009,677	12,429,693	+420,016	+3.5
CAMBRIDGE	190,868,980	177,187,050	—13,681,930	—7.2	8,159,846	8,980,758	+820,912	+10.1
FALL RIVER	111,629,260	96,147,463	—15,481,797	—13.9	5,576,605	5,746,050	+169,445	+3.0
NEW BEDFORD	119,108,323	108,634,126	—10,474,197	—8.8	5,851,253	6,196,755	+345,497	+5.9
LYNN	142,264,363	136,377,324	—5,887,039	—4.1	5,900,852	6,558,394	+658,042	+11.2
SOMERVILLE	123,090,937	117,697,926	—5,393,011	—4.4	5,466,307	6,537,971	+1,071,664	+19.6
LOWELL	114,894,421	101,896,066	—12,998,355	—11.3	4,702,822	5,787,030	+1,084,208	+20.7
LAWRENCE	101,867,850	92,367,906	—9,499,944	—9.3	4,303,872	4,719,070	+415,200	+9.6
QUINCY	132,663,775	127,072,747	—5,591,028	—4.2	6,013,434	6,613,616	+600,182	+10.0
NEWTON	168,961,914	174,103,190	+5,141,276	+3.0	4,801,868	5,863,616	+1,061,748	+22.1
BROCKTON	80,016,575	77,974,266	—2,042,309	—2.6	3,571,519	4,042,850	+471,294	+13.2
MEDFORD	84,475,559	82,790,892	—1,684,667	—2.0	3,300,337	3,888,285	+587,948	+17.8
MALDEN	73,534,628	71,379,773	—2,154,855	—2.9	3,049,453	3,345,102	+295,649	+9.7
HOLYOKE	88,222,765	77,420,573	—10,802,192	—12.2	4,444,249	4,383,670	—60,579	—1.3
HAYVERHILL	57,259,106	53,989,028	—3,270,078	—5.7	2,494,578	3,089,639	+595,061	+23.9
PITTSFIELD	61,141,166	61,141,166	—609,824	—1.0	2,546,080	2,911,402	+365,322	+14.3
EVERETT	75,649,654	72,323,348	—3,326,306	—4.4	3,193,701	3,517,699	+323,998	+10.1
SALEM	59,667,169	56,339,396	—3,327,773	—5.6	2,546,507	2,703,590	+157,083	+6.2
CHELSEA	50,700,149	46,715,638	—3,984,511	—7.9	2,353,685	2,626,480	+272,795	+11.6
CHICPEE	43,775,073	40,704,658	—3,070,415	—7.0	2,567,401	2,782,259	+214,858	+8.4
FITCHBURG	52,391,979	49,925,292	—2,466,687	—4.7	2,234,384	2,589,545	+355,161	+15.9
WALTHAM	59,944,719	53,774,244	—6,170,475	—10.3	2,167,863	2,607,769	+439,906	+20.3
TAUNTON	38,156,791	33,810,388	—4,346,403	—11.4	2,178,766	2,645,858	+467,092	+21.4
REVERE	41,561,505	42,462,014	+900,509	+2.2	1,858,680	2,208,751	+350,071	+18.8
REVERE	45,842,899	42,353,957	—3,488,942	—7.6	1,844,493	1,819,961	—24,532	—1.3
NORHAMPTON	27,720,095	26,371,407	—1,348,688	—4.9	1,158,561	1,222,599	+64,038	+5.5
NELMORSE	38,149,109	30,240,714	—7,908,395	—20.7	1,477,068	1,645,633	+168,565	+11.4
GLOUCESTER	41,692,580	40,592,709	—1,099,871	—2.6	1,603,757	1,667,096	+63,339	+3.9
NORTH ADAMS	24,048,985	21,825,083	—2,223,902	—9.2	983,031	1,180,949	+197,918	+20.1
PEABODY	24,452,232	21,829,044	—2,623,188	—10.9	1,502,088	1,894,382	+392,294	+26.1
LEOMINSTER	23,450,812	22,363,582	—1,087,230	—4.6	1,069,007	1,218,622	+149,015	+13.9
ATTLEBORO	26,211,428	25,146,931	—1,064,497	—4.1	1,188,007	1,260,694	+72,687	+6.1
GARDNER	22,243,785	21,733,539	—510,246	—2.3	840,333	1,002,025	+161,692	+19.2
WOBURN	22,084,506	21,195,162	—889,344	—4.0	1,050,591	1,263,898	+213,307	+20.3
WESTFIELD	20,620,174	20,028,087	—591,487	—2.9	1,395,351	1,575,955	+180,604	+12.9
MARLBOROUGH	16,693,921	16,164,554	—529,367	—3.2	713,046	785,120	+72,074	+10.1
NEWBURYPORT	13,541,641	13,023,330	—518,311	—3.8	651,954	796,477	+144,523	+22.2
39 Cities	\$4,847,976,467	\$4,465,820,947	—\$382,155,520	—7.9	\$198,638,872	\$220,044,784	+\$21,405,912	+10.8
					\$215,054,801	\$237,574,050	+\$22,519,249	+10.5

*Aggregate Municipal Indebtedness — Comparisons for 1910, 1935, 1936 and 1937.
All Municipalities.*

CLASSIFICATION.	1910	1935	1936	1937
General debt	\$172,449,046	\$223,139,865	\$216,145,220	\$204,021,195
Public service enterprise debt	66,118,553	112,697,546	109,510,875	106,912,755
Total gross funded or fixed debt	\$238,567,599	\$335,837,411	\$325,656,095	\$310,933,950
Sinking funds deducted	70,021,484	37,144,724	31,832,654	29,042,008
Net funded or fixed debt	\$168,546,115	\$298,692,687	\$293,823,441	\$281,891,942
To which may be added:—				
Temporary debt	9,139,691	¹ 89,252,841	² 89,353,277	³ 88,050,339
TOTALS	\$177,685,806	\$387,945,528	\$383,176,718	\$369,942,281

Cities.

General debt	\$156,308,327	\$190,877,205	\$185,285,600	\$174,900,979
Public service enterprise debt	50,965,550	102,405,100	99,664,850	97,611,100
Total gross funded or fixed debt	\$207,273,877	\$293,282,305	\$284,950,450	\$272,512,079
Sinking funds deducted	66,843,242	36,853,023	31,637,900	28,850,625
Net funded or fixed debt	\$140,430,635	\$256,429,282	\$253,312,550	\$243,661,454
To which may be added:—				
Temporary debt	6,491,302	⁴ 74,239,309	⁵ 75,206,273	⁶ 75,453,895
TOTALS	\$146,921,937	\$330,668,591	\$328,518,823	\$319,115,349

Towns Over 5,000 Population.

General debt	\$12,872,337	\$27,054,420	\$25,472,759	\$23,996,048
Public service enterprise debt	12,071,146	5,959,756	5,445,665	5,134,175
Total gross funded or fixed debt	\$24,943,483	\$33,014,176	\$30,918,424	\$29,130,223
Sinking funds deducted	2,646,536	291,701	194,754	191,383
Net funded or fixed debt	\$22,296,947	\$32,722,475	\$30,723,670	\$28,938,840
To which may be added:—				
Temporary debt	1,873,512	⁷ 11,707,257	⁸ 11,121,353	⁹ 9,776,064
TOTALS	\$24,170,459	\$44,429,732	\$41,845,023	\$38,714,904

Towns Under 5,000 Population.

General debt	\$3,268,382	\$5,208,240	\$5,386,861	\$5,124,168
Public service enterprise debt	3,081,857	4,332,690	4,400,360	4,167,430
Total gross funded or fixed debt	\$6,350,239	\$9,540,930	\$9,787,221	\$9,291,648
Sinking funds deducted	531,706	—	—	—
Net funded or fixed debt	\$5,818,533	\$9,540,930	\$9,787,221	\$9,291,648
To which may be added:—				
Temporary debt	774,877	¹⁰ 3,306,275	¹¹ 3,025,651	¹² 2,820,380
TOTALS	\$6,593,410	\$12,847,205	\$12,812,872	\$12,112,028

¹ Includes \$10,942,760 tax title debt.

² Includes \$14,952,320 tax title debt.

³ Includes \$14,385,100 tax title debt.

⁴ Includes \$10,345,047 tax title debt.

⁵ Includes \$14,272,420 tax title debt.

⁶ Includes \$13,764,222 tax title debt.

⁷ Includes \$511,379 tax title debt.

⁸ Includes \$617,561 tax title debt.

⁹ Includes \$562,346 tax title debt.

¹⁰ Includes \$86,334 tax title debt.

¹¹ Includes \$62,339 tax title debt.

¹² Includes \$58,532 tax title debt.

*Aggregate Municipal Indebtedness—General and Enterprise Debt.
All Municipalities.*

YEARS	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1911	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912	176,135,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
1913	181,411,912	52,350,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
1914	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
1915	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917	188,483,122	54,156,242	134,326,880	2.96	79,615,838	19,459,623	60,156,215	1.32
1918	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
1919	184,933,644	54,239,272	130,694,372	2.67	77,399,797	19,881,379	57,518,418	1.17
1920	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1921	197,487,313	53,505,982	143,981,331	2.60	76,735,319	18,974,843	57,760,476	1.04
1922	208,023,650	51,067,781	156,955,869	2.75	75,277,532	17,260,376	58,017,156	1.01
1923	219,597,010	49,028,697	170,568,313	2.86	76,565,722	17,167,065	59,398,657	0.99
1924	233,067,625	47,722,840	185,344,785	2.94	77,748,210	16,396,618	61,351,592	0.97
1925	240,108,055	46,600,874	193,507,181	2.92	81,179,657	16,059,060	65,120,597	0.98
1926	246,295,943	45,817,796	200,478,147	2.90	85,649,359	16,066,021	69,583,338	1.01
1927	246,536,915	43,606,930	202,929,985	2.86	91,233,823	15,132,214	76,101,609	1.07
1928	246,151,623	41,682,711	204,468,912	2.85	92,511,158	15,029,824	77,481,334	1.08
1929	243,407,606	37,333,964	206,073,542	2.75	92,577,572	14,519,312	78,058,260	1.04
1930	252,066,060	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1931	255,488,325	39,271,685	222,786,640	2.99	108,929,703	15,065,720	93,863,983	1.26
1932	243,062,555	29,277,765	213,785,090	2.97	112,967,093	14,589,793	98,377,300	1.36
1933	239,258,131	26,898,774	212,359,357	3.07	114,160,911	15,229,581	98,931,330	1.43
1934	228,867,674	25,911,284	202,956,390	3.00	114,842,272	15,408,101	99,434,171	1.47
1935	223,139,865	22,283,797	200,856,068	3.00	112,697,546	14,860,227	97,836,619	1.46
1936	216,145,220	18,357,791	197,877,429	2.98	109,510,875	13,474,863	96,036,012	1.45
1937	204,021,195	15,928,684	188,092,511	2.90	106,912,755	13,113,324	93,799,431	1.44

Cities.

1910	\$156,308,327	\$51,281,353	\$105,026,974	3.66	\$50,965,550	\$15,561,889	\$35,403,661	1.23
1911	157,687,149	51,497,708	106,189,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912	159,356,669	52,402,407	106,954,262	3.43	55,393,100	15,733,375	39,659,725	1.27
1913	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,692	42,444,458	1.31
1914	168,762,180	53,105,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
1915	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
1916	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,756,911	50,207,789	1.38
1917	171,888,289	53,273,394	118,614,895	3.47	68,397,575	17,716,195	50,681,380	1.48
1918	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33
1920	170,962,715	53,734,395	117,228,320	2.91	66,195,560	17,243,534	48,952,026	1.22
1921	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,182,157	50,127,386	1.21
1922	183,896,520	50,260,282	133,636,238	3.12	65,966,710	15,534,378	50,432,332	1.18
1923	192,411,873	48,243,753	144,168,120	3.22	67,609,350	15,512,001	52,097,349	1.16
1924	199,875,880	46,951,116	152,924,764	3.26	68,727,700	15,080,145	53,647,555	1.14
1925	205,542,324	45,830,929	159,711,395	3.24	71,067,175	14,936,237	56,130,938	1.14
1926	209,109,359	45,091,379	164,017,980	3.22	75,133,725	15,006,937	60,126,788	1.18
1927	207,419,016	42,874,311	164,544,705	3.17	79,722,125	14,201,387	65,520,738	1.26
1928	206,791,356	41,099,544	165,691,812	3.18	81,461,000	14,451,075	67,009,925	1.28
1929	202,575,636	36,819,904	165,755,732	3.07	82,072,650	14,083,741	67,988,909	1.26
1930	210,003,816	34,950,291	175,053,525	3.23	88,171,100	14,291,408	73,879,692	1.36
1931	212,895,806	32,411,378	180,484,428	3.41	96,153,650	14,763,138	81,390,512	1.50
1932	204,076,099	29,047,054	175,029,045	3.44	101,028,100	14,565,755	86,462,345	1.74
1933	203,619,545	26,699,162	176,920,383	3.65	103,356,100	15,065,888	88,290,212	1.82
1934	194,780,925	25,704,258	169,076,667	3.59	104,118,350	15,291,868	88,826,482	1.89
1935	190,877,205	22,066,936	168,810,269	3.63	102,405,100	14,786,087	87,619,013	1.89
1936	185,285,600	18,236,991	167,048,609	3.64	99,664,850	13,400,909	86,263,941	1.88
1937	174,900,979	15,809,800	159,091,179	3.56	97,611,100	13,040,825	84,570,275	1.89

Towns Over 5,000 Population.

1910	\$12,872,337	\$705,545	\$12,166,792	1.89	\$12,071,146	\$1,940,991	\$10,130,155	1.58
1911	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
1912	13,415,481	846,171	12,569,310	1.83	11,385,866	2,149,645	9,236,221	1.34
1913	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914	14,786,152	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.89
1917	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
1920	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.68
1921	16,408,409	791,859	15,616,550	1.73	7,043,097	1,491,189	5,551,908	0.61
1922	19,461,998	753,855	18,708,143	2.01	7,060,349	1,466,539	5,593,810	0.60
1923	22,067,001	750,741	21,316,260	2.19	6,765,267	1,418,156	5,347,111	0.55
1924	27,347,359	739,554	26,607,805	2.46	6,844,760	1,116,593	5,728,167	0.53
1925	28,249,890	738,263	27,511,627	2.37	7,787,547	939,102	6,848,445	0.59
1926	30,603,220	692,737	29,910,483	2.43	7,980,381	873,151	7,107,230	0.58
1927	32,076,122	713,296	31,362,826	2.44	7,962,514	756,852	7,205,662	0.56
1928	32,030,093	564,701	31,465,392	2.36	7,495,093	489,860	7,005,233	0.52
1929	33,675,676	494,355	33,181,321	2.27	7,392,772	341,679	7,051,093	0.48
1930	34,743,905	297,304	34,446,601	2.28	7,530,890	234,154	7,296,736	0.48
1931	34,857,346	290,307	34,567,039	2.29	7,700,405	222,291	7,477,754	0.49
1932	32,147,434	230,711	31,916,723	2.15	7,146,708	219,751	6,926,957	0.47
1933	29,434,220	199,612	29,234,608	2.02	6,402,261	163,693	6,238,568	0.43
1934	28,833,181	207,026	28,626,155	1.94	6,295,977	116,233	6,179,564	0.42
1935	27,054,420	216,861	26,837,559	1.82	5,959,756	74,840	5,884,916	0.40
1936	25,472,759	120,800	25,351,959	1.72	5,445,665	73,954	5,371,711	0.36
1937	23,996,048	118,884	23,877,164	1.64	5,134,175	72,499	5,061,676	0.35

Aggregate Municipal Indebtedness — General and Enterprise Debt — Concluded.

Towns Under 5,000 Population.

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910 .	\$3,268,382	\$217,885	\$3,050,497	0.77	\$3,081,857	\$313,821	\$2,768,036	0.70
1911 .	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.69
1912 .	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913 .	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914 .	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915 .	3,145,638	205,203	2,940,435	0.63	3,265,483	289,928	2,975,555	0.63
1916 .	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917 .	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918 .	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919 .	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920 .	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
1921 .	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42
1922 .	4,665,132	53,644	4,611,488	0.92	2,250,473	259,459	1,991,014	0.40
1923 .	5,118,136	34,203	5,083,933	0.97	2,191,105	236,908	1,954,197	0.37
1924 .	5,844,386	32,170	5,812,216	1.11	2,175,750	199,880	1,975,870	0.38
1925 .	6,315,841	31,682	6,284,159	1.14	2,324,935	183,721	2,141,214	0.39
1926 .	6,583,364	33,630	6,549,734	1.11	2,535,253	185,933	2,349,320	0.40
1927 .	7,041,777	19,323	7,022,454	1.15	3,549,184	173,975	3,375,209	0.55
1928 .	7,330,174	18,466	7,311,708	1.18	3,555,065	88,889	3,466,176	0.56
1929 .	7,156,194	19,705	7,136,489	1.14	3,112,150	93,892	3,018,258	0.48
1930 .	7,318,339	20,000	7,298,339	1.15	3,811,503	76,289	3,735,214	0.59
1931 .	7,735,173	—	7,735,173	1.21	5,076,008	80,291	4,995,717	0.78
1932 .	6,839,322	—	6,839,322	1.08	4,792,285	74,287	4,717,998	0.75
1933 .	6,204,366	—	6,204,366	1.00	4,402,550	—	4,402,550	0.71
1934 .	5,253,568	—	5,253,568	0.92	4,428,125	—	4,428,125	0.77
1935 .	5,208,240	—	5,208,240	0.91	4,332,690	—	4,332,690	0.76
1936 .	5,386,861	—	5,386,861	0.94	4,400,360	—	4,400,360	0.77
1937 .	5,124,168	—	5,124,168	0.90	4,167,480	—	4,167,480	0.74

Net Funded or Fixed Debt and Assessed Valuation.

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910 .	\$3,907,892,598	—	\$168,546,115	—	—	—	4.31
1911 .	4,077,235,263	\$169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912 .	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913 .	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914 .	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915 .	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916 .	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917 .	4,538,998,071	423,239,937	194,483,095	1,818,128	18.5	10.9	4.28
1918 .	4,738,976,589	199,978,518	185,623,247	1,859,848	4.4	14.6	3.92
1919 .	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920 .	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921 .	5,546,646,240	192,559,430	201,741,807	10,815,970	6.6	5.7	3.64
1922 .	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76
1923 .	5,978,152,428	262,775,084	229,966,970	14,993,945	4.6	7.0	3.85
1924 .	6,300,660,670	322,508,242	246,696,377	16,729,407	5.4	7.3	3.92
1925 .	6,637,842,327	337,181,657	258,627,778	11,931,401	5.4	4.8	3.90
1926 .	6,910,553,302	272,710,975	270,061,485	11,433,707	4.1	4.4	3.91
1927 .	7,086,001,958	175,448,656	279,031,594	8,970,109	2.5	3.3	3.94
1928 .	7,171,178,741	85,176,783	281,950,246	2,918,652	1.2	1.0	3.93
1929 .	7,489,667,060	318,488,319	284,131,802	2,181,556	4.4	0.8	3.79
1930 .	7,563,793,886	74,126,826	301,710,107	17,578,305	1.0	6.2	3.99
1931 .	7,442,709,478	121,084,408	316,650,623	14,940,516	11.6	1.0	4.25
1932 .	7,209,928,247	232,781,231	311,892,390	14,758,233	13.1	11.5	4.33
1933 .	6,911,819,425	298,108,822	311,290,687	1,601,703	14.1	10.2	4.50
1934 .	6,757,019,988	154,799,437	302,390,561	18,900,126	12.2	12.9	4.48
1935 .	6,690,844,592	166,175,396	298,692,687	13,697,874	11.0	11.2	4.46
1936 .	6,642,563,514	148,281,078	293,823,441	14,869,246	10.7	11.6	4.42
1937 .	6,489,900,278	152,663,236	281,891,942	11,931,499	12.3	14.1	4.34

¹ Decrease.

Net Debt, January 1, 1939, and Ratio of Net Debt to Valuation: Cities.

CITIES.	Population	Valuation, 1938 including Motor Vehicles	NET DEBT, JANUARY 1, 1939				RATIO OF NET DEBT TO VALUATION					
			GENERAL DEBT			Total	Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Tax Title Debt							
ATTLEBORO	21,835	\$25,270,784	\$94,500.00	\$209,941.20	—	\$304,441.20	\$114,500.00	\$418,941.20	1.21	—	0.45	1.66
BEVERLY	25,871	42,409,854	288,000.00	659,000.00	\$69,692.35	1,016,692.35	96,000.00	1,112,692.35	2.23	0.16	0.23	2.62
BOSTON	817,713	1,377,974,853	38,563,037.80	29,452,083.10	8,663,065.29	76,878,186.19	62,641,629.91	139,519,816.10	4.31	0.56	3.97	8.84
BROCKTON	62,407	76,905,093	1,050,500.00	765,000.00	248,900.00	2,064,400.00	690,500.00	2,754,900.00	2.36	0.32	0.90	3.58
CAMBRIDGE	118,075	177,934,941	3,946,850.00	4,318,086.38	—	8,264,936.38	704,000.00	8,968,936.38	4.64	—	0.40	5.04
CHELSEA	42,673	47,325,551	157,500.00	1,656,396.82	395,705.67	2,209,602.49	10,000.00	2,219,602.49	3.83	0.84	0.02	4.69
CHICOPEE	41,952	40,254,692	148,340.00	749,500.00	342,888.38	1,240,728.38	297,500.00	1,538,228.38	2.23	0.85	0.74	3.82
EYEBET	47,228	72,734,072	720,837.28	4,405,181	48,465.18	5,245,083.46	123,000.00	1,768,302.46	2.19	0.07	0.17	2.43
FALL RIVER	117,414	96,176,338	869,000.00	4,196,000.00	176,083.81	5,244,083.81	321,000.00	5,565,083.81	5.27	0.18	0.34	5.79
FITCHBURG	41,700	50,126,262	104,257.00	1,580,243.00	16,800.00	2,291,300.00	297,100.00	2,588,400.00	4.54	0.03	0.59	5.16
GARDNER	20,397	21,739,983	102,500.00	317,000.00	107,358.72	419,500.00	31,500.00	451,000.00	1.93	—	0.14	2.07
GLOUCESTER	24,164	40,283,695	747,060.00	952,940.00	1,807,358.72	3,604,358.72	827,000.00	2,634,358.72	4.22	0.27	2.05	6.54
HAVERTHILL	49,516	53,268,502	263,275.00	1,130,000.00	235,220.29	1,628,495.29	141,000.00	1,769,495.29	2.62	0.44	0.26	3.32
HOLYOKE	56,139	70,628,238	710,000.00	282,000.00	72,958.82	1,064,958.82	839,000.00	1,903,958.82	1.29	0.10	1.09	2.48
LAWRENCE	86,785	91,398,797	826,500.00	1,960,000.00	61,453.86	2,847,953.86	512,000.00	3,359,953.86	3.05	0.07	0.56	3.68
LEOMINSTER	21,894	22,595,293	371,000.00	364,000.00	17,596.07	752,596.07	464,000.00	1,216,596.07	3.25	0.08	2.05	5.38
LOWELL	100,114	100,221,749	1,353,860.00	2,492,200.00	1,242,682.27	5,538,742.27	384,000.00	5,922,742.27	4.29	1.24	0.38	5.91
LYNN	100,909	136,160,867	2,734,900.00	3,111,000.00	631,000.00	6,476,900.00	375,500.00	6,852,400.00	4.29	0.46	0.28	5.03
MALDEN	57,277	71,354,775	1,738,000.00	1,642,261.11	190,000.00	3,570,261.11	105,000.00	3,675,261.11	4.74	0.26	0.15	5.15
MALDENBOROUGH	15,781	16,051,708	81,650.00	1,642,350.00	5,000.00	507,000.00	139,000.00	646,000.00	3.13	0.03	0.86	4.02
MEDFORD	61,444	82,352,739	1,042,679.00	2,542,821.00	189,267.77	3,774,767.77	384,000.00	4,158,767.77	1.92	0.23	0.47	2.60
MELROSE	24,256	260,500.00	260,500.00	513,000.00	33,450.48	806,950.48	—	806,950.48	1.92	0.08	—	2.00
NEW BEDFORD	110,022	107,739,953	607,734.93	5,608,312.39	276,310.41	6,492,357.73	1,038,000.00	7,530,357.73	5.77	0.26	0.96	6.99
NEW BURYPORT	14,815	12,939,350	140,535.00	419,739.91	120,371.21	680,646.12	109,000.00	789,646.12	4.33	0.93	0.84	6.10
NEWTON	66,144	175,098,638	3,358,000.00	2,935,000.00	172,989.42	6,465,989.42	616,000.00	7,081,989.42	3.59	0.10	0.35	4.04
NORTH ADAMS	22,085	21,854,186	52,615.00	513,060.00	1,004.16	566,679.16	53,200.00	619,879.16	2.59	0.01	0.24	2.84
NORTHAMPTON	24,525	26,500,520	39,000.00	17,000.00	21,323.93	77,323.93	98,000.00	1,093,656.92	3.98	0.62	0.45	5.05
PEABODY	22,082	21,652,654	412,500.00	448,500.00	134,656.92	995,656.92	213,000.00	1,781,997.87	2.52	0.04	0.34	2.90
PITTSFIELD	47,516	61,431,484	455,000.00	1,091,400.00	22,597.87	1,568,397.87	314,000.00	1,781,997.87	3.16	0.10	0.25	3.51
QUINCY	76,909	126,061,575	2,214,257.91	1,792,960.00	130,000.00	4,137,217.91	102,000.00	4,431,217.91	2.96	1.18	0.58	4.38
REVERE	35,319	42,162,711	258,355.80	989,644.20	497,732.00	1,745,732.00	328,500.00	1,974,232.00	1.62	—	0.58	2.20
SALEM	43,472	56,374,416	260,000.00	652,500.00	—	912,500.00	328,500.00	1,241,000.00	1.62	—	0.58	2.20
SOMERVILLE	100,773	118,473,707	1,741,000.00	2,373,000.00	399,412.94	4,513,412.94	163,000.00	4,676,412.94	3.47	0.34	0.14	3.95
SPRINGFIELD	139,642	279,062,917	4,000,008.00	7,647,992.00	210,544.74	11,858,544.74	6,109,000.00	17,967,544.74	4.17	0.08	2.19	6.44
TAUNTON	37,491	33,438,371	364,750.00	8,234,144.93	84,157.58	1,282,052.51	344,500.00	1,626,552.51	3.58	0.25	1.03	4.86
WALTHAM	40,557	53,300,913	910,000.00	1,704,000.00	177,682.32	2,791,682.32	320,000.00	3,111,682.32	4.91	0.33	0.60	5.84
WESTFIELD	18,788	20,029,847	88,000.00	399,000.00	17,422.51	504,422.51	367,000.00	871,422.51	2.43	0.09	1.83	4.35
WOBURN	19,695	21,168,005	225,500.00	734,000.00	97,673.14	1,057,173.14	194,000.00	1,251,173.14	4.53	0.46	0.92	5.91
WORCESTER	190,471	280,782,592	3,597,000.00	6,869,000.00	426,017.59	10,892,017.59	2,642,100.00	13,534,117.59	3.73	0.15	0.94	4.82
39 Cities	2,975,790	\$4,418,151,486	\$75,489,002.72	\$95,671,076.04	\$15,737,485.70	\$186,897,564.46	\$82,508,529.91	\$269,406,094.37	3.87	0.36	1.87	6.10

Net Debt, January 1, 1939, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population.

TOWNS (Over 5,000 Population)	Valuation, 1938 including Motor Vehicles	NET DEBT, JANUARY 1, 1939				RATIO OF NET DEBT TO VALUATION					
		GENERAL DEBT				Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
		Inside Limit	Outside Limit	Tax Title Debt	Total						
Abington	5,696	\$164,909.00	\$81,791.00	\$15,000.00	\$261,700.00	\$40,500.00	\$302,200.00	4.31	0.26	0.71	5.28
Adams	12,858	126,500.00	164,000.00	—	290,500.00	—	290,500.00	3.05	—	—	3.05
Agawam	7,206	25,967.00	166,033.00	23,000.00	215,000.00	91,500.00	236,000.00	1.97	0.24	0.21	2.42
Amesbury	10,514	3,000.00	40,527.00	11,655.04	55,182.04	27,500.00	152,682.04	0.48	0.13	1.08	1.69
Anchster	6,473	132,000.00	87,000.00	—	219,000.00	—	219,000.00	2.19	—	—	2.19
Andover	10,542	142,311.00	308,689.00	—	451,000.00	2,000.00	453,000.00	2.78	—	0.01	2.79
Arlington	38,539	583,000.00	42,912.33	28,250.00	654,162.42	50,000.00	704,162.42	1.04	0.05	0.08	1.17
Athol	10,751	95,748.00	134,752.00	—	230,500.00	42,000.00	272,500.00	2.32	—	0.42	2.74
Auburn	6,535	77,817.00	89,683.00	6,011.31	173,511.31	—	173,511.31	2.60	0.09	—	2.69
Barnstable	8,037	36,500.00	111,000.00	—	147,500.00	—	147,500.00	0.56	—	—	0.56
Belmont	24,831	53,915,219	475,000.00	—	677,000.00	182,500.00	859,500.00	1.25	—	0.34	1.59
Billerica	6,650	8,632,331	42,000.00	—	4,500.00	46,500.00	71,500.00	0.49	0.05	0.29	0.83
Braintree	17,122	26,670,862	210,000.00	568,000.00	25,881.17	803,881.17	295,000.00	2.92	0.10	0.02	3.04
Bridgewater	9,201	5,389,797	8,000.00	10,000.00	—	18,000.00	384,000.00	0.34	—	5.47	5.81
Brookline	50,319	1,427,000.00	145,000.00	—	1,572,000.00	295,000.00	1,956,000.00	0.91	—	0.23	1.17
Canton	7,905	8,322,854	15,000.00	48,500.00	1,695.52	65,195.52	9,000.00	0.76	0.02	0.11	0.89
Chelmsford	12,373	7,197,216	4,000.00	18,332.00	6,741.85	29,073.85	—	0.31	0.09	—	0.40
Clinton	11,160	6,657	—	37,814.15	—	129,814.15	161,000.00	0.82	0.34	—	1.16
Concord	7,723	10,550,655	145,000.00	138,000.00	—	283,000.00	444,000.00	2.68	—	1.53	4.21
Danvers	13,884	12,385,262	121,000.00	180,000.00	—	301,000.00	139,703.80	2.43	—	1.13	3.56
Dartmouth	9,424	84,250.00	55,000.00	—	139,250.00	143,500.00	282,750.00	1.15	—	1.18	2.33
Dedham	15,371	157,000.00	29,000.00	—	186,000.00	—	186,000.00	0.72	—	—	0.72
Dorchester	6,500	20,500.00	48,000.00	11,878.49	80,378.49	—	80,378.49	1.65	0.29	—	1.94
Easthampton	10,486	50,700.00	168,000.00	1,976.70	220,676.70	30,000.00	250,676.70	2.30	0.02	0.31	2.63
Easton	5,294	82,500.00	32,000.00	—	114,500.00	—	114,500.00	2.20	—	—	2.20
Fairhaven	11,005	124,174.30	130,765.70	62,589.09	317,529.09	—	317,529.09	2.20	0.54	—	2.74
Falmouth	6,537	119,000.00	—	—	119,000.00	35,000.00	154,000.00	0.53	—	0.15	0.68
Foxborough	5,834	1,000.00	30,000.00	—	31,000.00	54,500.00	85,500.00	0.51	—	0.91	1.42
Framingham	22,651	450,000.00	520,500.00	16,247.41	986,747.41	362,500.00	1,349,247.41	2.81	0.05	1.05	3.91
Franklin	7,494	45,873.79	117,626.21	2,450.00	165,950.00	18,800.00	184,750.00	1.91	0.03	0.22	2.16
Grafton	7,681	6,998.00	22,500.00	—	29,498.00	—	29,498.00	0.69	—	—	0.69
Great Barrington	6,369	63,000.00	10,000.00	—	73,000.00	—	73,000.00	0.85	—	—	0.85
Greenfield	25,398	85,000.00	96,000.00	—	181,000.00	72,000.00	253,000.00	0.71	—	0.29	1.00
Hingham	16,239	385,000.00	30,000.00	—	49,000.00	—	49,000.00	0.30	—	—	0.30
Hudson	8,495	58,900.00	69,500.00	—	128,400.00	62,900.00	191,300.00	2.01	—	0.99	3.00
Lexington	6,217	70,908.77	99,133.23	25,000.00	195,040.00	79,000.00	274,040.00	2.38	0.35	1.11	3.84
Longmeadow	5,105	207,000.00	299,111.00	—	513,400.00	99,000.00	612,400.00	2.25	—	0.44	2.69
Ludlow	8,569	153,000.00	54,000.00	—	261,000.00	—	261,000.00	1.99	—	—	1.99
Mansfield	6,543	36,000.00	30,000.00	—	263,437.16	82,146.79	368,146.79	2.82	0.31	—	3.13
Marblehead	10,173	201,000.00	250,000.00	—	643,000.00	132,000.00	775,000.00	3.92	—	1.12	5.04
Maynard	7,107	23,000.00	442,000.00	—	176,000.00	775,000.00	176,000.00	2.95	—	0.60	3.55
Methuen	21,073	169,650.00	153,000.00	23,596.13	549,346.13	53,256.00	602,602.13	3.17	0.13	0.28	3.20

Middleborough	8,865	8,392,080	93,150.00	10,000.00	—	103,150.00	22,000.00	125,150.00	1.23	—	0.26	1.49
Milford	15,008	15,042,524	132,000.00	221,000.00	35,467.09	388,467.09	—	388,467.09	2.35	0.23	—	2.58
Milbury	6,879	5,363,581	11,000.00	27,800.00	15,738.97	54,538.97	—	54,538.97	0.72	0.30	—	1.02
Milton	18,147	41,794,256	678,000.00	27,800.00	—	678,000.00	449,000.00	1,127,000.00	1.62	—	1.08	2.70
Monson	5,193	2,927,196	—	29,000.00	—	29,000.00	—	29,000.00	0.99	—	—	0.99
Montague	7,967	9,896,017	65,816.86	130,683.14	—	196,500.00	—	196,500.00	1.99	—	—	1.99
Natick	14,394	19,821,532	130,500.00	232,200.00	—	362,700.00	82,858.50	445,558.50	1.83	0.42	0.42	2.25
Needham	11,828	25,134,954	257,000.00	313,000.00	—	570,000.00	6,000.00	576,000.00	2.27	—	0.22	2.29
North Andover	7,164	7,710,704	45,000.00	313,300.00	20,317.70	65,317.70	5,000.00	70,317.70	0.58	0.26	0.07	0.91
North Attleborough	10,202	10,319,381	12,000.00	8,000.00	—	20,000.00	—	20,000.00	0.19	—	—	0.19
Northbridge	10,577	7,075,676	101,500.00	87,000.00	—	188,500.00	19,000.00	207,500.00	2.66	—	0.27	2.93
Norfolk	15,574	23,524,873	519,462.00	920,615.00	21,251.48	981,328.48	120,000.00	981,328.48	3.57	0.09	0.51	4.17
Orange	5,383	46,800.00	32,500.00	111,000.00	—	157,800.00	9,500.90	167,300.00	3.19	—	0.19	3.38
Palmer	9,437	7,484,468	36,500.00	66,500.00	—	99,000.00	—	99,000.00	1.32	—	—	1.32
Plymouth	13,183	29,182,038	97,750.00	163,000.00	—	260,750.00	30,000.00	290,750.00	1.18	0.13	0.13	1.31
Randolph	7,580	7,819,228	101,365.86	50,634.14	29,513.82	181,513.82	18,000.00	199,513.82	1.94	0.38	0.23	2.53
Reading	10,703	17,423,466	27,600.00	290,000.00	16,921.82	334,521.82	176,500.00	511,021.82	1.82	0.10	1.01	2.93
Rockland	7,890	8,288,308	60,000.00	148,300.00	—	208,300.00	36,000.00	244,300.00	2.51	—	0.44	2.95
Saugus	15,076	17,018,052	322,280.00	360,720.00	273,484.40	956,484.40	36,000.00	992,484.40	4.01	1.61	0.21	5.83
Seekonk	5,011	5,475,005	54,500.00	—	—	54,500.00	—	54,500.00	1.00	—	—	1.00
Shrewsbury	7,144	9,054,348	8,000.00	34,000.00	—	42,000.00	105,000.00	147,000.00	0.46	—	1.16	1.62
Somerset	5,656	13,200,357	42,750.00	106,000.00	—	148,750.00	336,000.00	484,750.00	1.13	—	2.54	3.67
Southbridge	15,786	13,012,363	118,226.00	170,774.00	—	289,000.00	—	289,000.00	2.22	—	—	2.22
South Hadley	6,838	8,205,686	128,000.00	40,000.00	11,227.96	179,227.96	—	179,227.96	2.05	0.13	—	2.18
Spencer	6,487	4,937,955	79,490.00	85,510.00	—	165,000.00	53,000.00	218,000.00	3.34	1.07	0.41	4.41
Stoneham	10,841	15,096,645	157,500.00	97,000.00	49,401.72	303,901.72	38,000.00	341,901.72	1.68	0.33	0.25	2.26
Stoughton	8,478	8,622,793	45,000.00	137,000.00	—	182,000.00	46,000.00	228,000.00	2.11	—	0.53	2.64
Swampscott	10,480	24,486,148	307,100.00	302,900.00	—	610,000.00	13,500.00	623,500.00	2.49	—	0.06	2.55
Tewksbury	6,563	4,802,359	3,000.00	41,000.00	—	44,000.00	—	44,000.00	0.92	—	—	0.92
Uxbridge	6,397	7,152,567	33,451.00	94,899.00	—	128,350.00	—	128,350.00	1.79	—	—	1.79
Wakefield	16,494	21,612,080	194,000.00	141,000.00	—	335,000.00	146,000.00	481,000.00	1.55	0.68	0.23	2.23
Walpole	7,449	12,797,078	36,000.00	227,265.00	—	263,265.00	56,000.00	319,265.00	2.05	0.44	0.44	2.49
Ware	7,727	5,719,435	57,500.00	39,600.00	—	97,100.00	15,500.00	112,600.00	1.70	—	0.27	1.97
Wareham	6,047	13,758,498	107,500.00	17,800.00	—	125,300.00	5,000.00	130,300.00	0.91	—	—	0.91
Watertown	35,827	53,491,285	360,000.00	737,000.00	—	1,097,000.00	20,000.00	1,117,000.00	2.05	0.01	2.06	2.06
Webster	13,837	10,415,617	40,000.00	229,000.00	4,625.61	273,625.61	29,000.00	302,625.61	2.58	0.05	0.19	2.82
Wellesley	13,376	45,063,002	659,150.00	440,850.00	—	1,100,000.00	219,000.00	1,319,000.00	2.44	—	—	2.93
Wellesley Hills	6,073	4,952,421	—	328,000.00	—	—	44,000.00	706,000.00	—	—	0.18	2.92
West Springfield	17,118	24,165,339	334,000.00	—	—	662,000.00	44,000.00	706,000.00	2.74	—	—	2.92
Weymouth	21,748	48,436,488	444,000.00	—	—	444,000.00	116,000.00	560,000.00	0.92	—	0.24	1.16
Whitman	7,591	8,062,768	64,000.00	24,000.00	—	88,000.00	6,000.00	94,000.00	1.09	—	0.08	1.17
Winchendon	6,603	5,158,622	37,450.00	162,150.00	—	199,600.00	—	199,600.00	3.87	—	—	3.87
Windsor	13,371	33,632,400	428,000.00	135,000.00	—	563,000.00	4,000.00	567,000.00	1.68	—	0.01	1.69
Wintthrop	17,001	25,697,817	115,000.00	88,500.00	—	203,500.00	10,000.00	213,500.00	0.79	—	0.04	0.83
87 Towns	976,321	\$1,467,095,645	\$12,864,835.58	\$11,919,155.75	\$802,674.68	\$25,586,666.01	\$4,922,665.09	\$30,509,331.10	1.69	0.05	0.34	2.08

East Bridgewater	3,670	4,570,410	7,128.00	71,872.00	1,264.22	80,264.22	97,764.22	1.73	0.03	0.38	2.14
East Brookfield	945	1,063,813	6,000.00	3,000.00	-	9,000.00	13,000.00	0.85	-	0.37	1.22
Eastham	606	1,416,910	15,000.00	-	-	15,000.00	15,000.00	1.06	-	-	1.06
East Longmeadow	3,375	4,101,579	49,000.00	-	-	49,000.00	72,500.00	1.20	-	0.57	1.77
Edgartown	1,399	4,262,438	25,800.00	10,000.00	-	35,800.00	35,800.00	0.84	-	-	0.84
Essex	1,486	1,767,979	2,000.00	2,000.00	-	10,000.00	10,000.00	0.57	-	-	0.57
Gay Head	158	165,329	-	2,100.00	-	2,100.00	2,100.00	1.27	-	-	1.27
Georgetown	2,009	1,790,508	1,000.00	5,500.00	-	6,500.00	110,500.00	0.36	-	5.81	6.17
Goshen	257	363,539	4,250.00	-	-	4,250.00	4,250.00	1.17	-	-	1.17
Grafton	129	1,297,063	2,000.00	-	-	2,000.00	2,000.00	1.23	-	-	1.23
Groville	704	1,903,676	23,500.00	-	-	23,500.00	23,500.00	1.23	-	-	1.23
Groton	2,534	3,831,073	7,000.00	-	-	7,000.00	7,000.00	0.18	-	-	0.18
Groveland	2,219	1,633,063	-	-	-	-	10,000.00	10,000.00	-	-	-
Hadley	2,219	3,039,228	7,500.00	-	-	7,500.00	7,500.00	0.25	-	0.61	0.61
Hamilton	2,235	5,032,504	68,000.00	5,000.00	-	73,000.00	79,500.00	0.25	-	0.12	1.40
Hampden	854	785,169	5,600.00	-	-	5,600.00	5,600.00	0.71	-	-	0.71
Hanover	2,709	3,553,666	25,000.00	22,500.00	-	47,500.00	301,500.00	1.33	-	7.15	8.48
Hanson	2,417	2,874,905	3,000.00	-	-	3,000.00	42,000.00	0.10	-	1.36	1.46
Hardwick	2,373	1,942,223	3,000.00	-	-	3,000.00	38,500.00	0.81	-	1.98	1.98
Harwich	2,373	6,990,474	86,000.00	12,750.00	-	86,000.00	220,000.00	1.23	-	1.92	3.15
Hatfield	2,433	2,715,475	20,000.00	-	-	20,000.00	20,000.00	0.74	-	-	0.74
Hawley	308	244,415	3,000.00	-	-	3,000.00	3,000.00	1.23	-	-	1.23
Heath	368	395,203	4,850.00	-	-	4,850.00	4,850.00	1.23	-	-	1.23
Hinsdale	1,144	1,028,027	12,322.00	18,188.40	-	30,510.40	30,510.40	2.97	-	2.97	2.97
Holbrook	3,364	3,243,121	21,200.00	54,000.00	-	75,200.00	82,200.00	2.32	-	0.21	2.53
Holden	3,914	3,494,280	12,000.00	12,000.00	-	24,000.00	32,000.00	0.69	-	0.23	0.92
Holliston	2,925	3,813,750	12,000.00	1,000.00	-	13,000.00	13,000.00	0.34	-	-	0.34
Hopedale	3,068	3,108,071	54,000.00	1,000.00	-	54,000.00	54,000.00	1.74	-	-	1.74
Hopkinton	2,616	2,952,397	27,000.00	1,000.00	-	28,000.00	55,500.00	0.95	-	0.93	1.88
Hubbardston	1,000	834,303	11,283.00	8,717.00	-	20,000.00	20,000.00	0.36	-	-	0.36
Hull	2,619	17,866,433	45,000.00	20,000.00	-	65,000.00	65,000.00	0.73	-	-	0.73
Huntington	1,345	1,101,026	8,000.00	-	-	8,000.00	40,000.00	-	-	0.87	0.87
Kingston	2,743	4,607,623	-	-	-	-	15,000.00	15,000.00	-	0.51	0.51
Lancaster	2,590	2,946,672	590.00	60,182.00	-	79,900.00	79,900.00	1.80	-	-	1.80
Lee	4,178	4,426,814	39,465.00	62,835.04	5,558.04	107,858.04	107,858.04	3.03	0.16	-	3.19
Leicester	2,706	6,108,331	45,000.00	-	-	45,000.00	45,000.00	0.74	-	-	0.74
Lenox	1,573	3,482,749	-	-	-	-	50,000.00	-	-	1.44	1.44
Lincoln	1,530	3,062,051	54,000.00	-	-	54,000.00	59,500.00	1.76	-	0.18	1.94
Littleton	1,896	4,282,668	32,000.00	-	-	32,000.00	32,000.00	0.75	-	-	0.75
Lynnfield	2,309	11,065,500	8,000.00	-	-	59,000.00	59,000.00	0.53	-	-	0.53
Manchester	2,367	7,657,476	135,000.00	51,000.00	-	135,000.00	136,000.00	2.38	-	0.02	2.40
Marion	1,867	3,659,894	35,659.00	95,341.00	-	131,000.00	591,000.00	1.64	-	5.78	7.42
Mashpee	2,073	7,965,884	17,776.00	3,939.14	-	30,899.14	30,899.14	2.78	0.40	-	3.18
Matapoisett	380	970,901	-	-	-	21,000.00	47,300.00	0.65	-	0.63	1.28
Medfield	4,162	3,686,207	2,000.00	24,000.00	-	26,000.00	154,000.00	0.71	-	4.51	5.22
Medway	3,268	2,948,980	21,400.00	19,000.00	-	21,000.00	133,000.00	0.71	-	0.48	1.35
Mendon	1,265	1,418,280	30,000.00	3,400.00	-	28,184.52	43,784.52	0.77	0.10	-	0.87
Merrimac	2,209	1,856,459	30,000.00	-	-	30,000.00	30,000.00	2.12	-	-	2.12
Middleton	1,975	2,090,874	27,566.00	4,500.00	-	17,785.13	47,500.00	0.24	-	-	0.24
Mills	2,098	2,911,219	1,000.00	19,934.00	-	54,000.00	71,000.00	1.86	-	0.58	2.44
Millville	1,901	1,057,084	22,500.00	22,500.00	-	22,500.00	22,500.00	2.13	-	-	2.13
Monroe	240	720,788	15,362.00	9,638.00	-	25,000.00	25,000.00	3.47	-	-	3.47

Net Debt, January 1, 1939, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population — Concluded.

Towns, (Under 5,000 Population)	Population	Valuation, 1938 including Motor Vehicles	NET DEBT, JANUARY 1, 1939				RATIO OF NET DEBT TO VALUATION					
			GENERAL DEBT			Total Net Debt	Enterprise Debt (Outside Limit)	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt	
			Inside Limit	Cutside Limit	Tax Title Debt							
Nahant	1,748	\$5,868,858	\$43,000.00	—	—	\$43,000.00	\$16,700.00	\$59,700.00	0.73	—	0.29	1.02
Nantucket	3,495	12,385,943	103,500.00	\$50,000.00	—	153,500.00	34,000.00	187,500.00	1.24	—	0.27	1.51
New Braintree	436	610,402	16,000.00	—	—	16,000.00	—	16,000.00	2.62	—	—	2.62
Newbury	1,576	2,237,964	—	6,349.94	—	6,349.94	—	6,349.94	0.28	—	—	0.28
New Marlborough	921	1,494,662	18,000.00	—	—	18,000.00	—	18,000.00	1.20	—	—	1.20
New Salem	443	440,947	4,500.00	—	—	4,500.00	—	4,500.00	1.00	—	—	1.00
Northborough	2,396	2,233,780	51,600.00	10,600.00	—	62,200.00	57,000.00	119,200.00	2.79	—	2.55	5.34
North Brookfield	3,186	2,467,494	2,000.00	1,200.00	—	3,200.00	2,150.00	5,350.00	0.13	—	0.09	0.22
North Reading	2,321	2,705,680	15,000.00	13,500.00	\$9,707.18	38,207.18	127,500.00	165,707.18	1.05	0.36	4.71	6.12
Norton	2,925	2,273,091	5,650.00	6,000.00	—	11,650.00	60,500.00	72,150.00	0.51	—	2.66	3.17
Norwell	1,666	2,245,320	46,000.00	42,000.00	—	88,000.00	—	88,000.00	3.92	—	—	3.92
Oak Bluffs	1,657	4,910,920	7,941.00	88,059.00	—	96,000.00	—	96,000.00	1.95	—	—	1.95
Orleans	1,425	4,089,429	50,744.00	39,256.00	—	90,000.00	—	90,000.00	2.20	—	—	2.20
Otis	415	639,437	3,000.00	—	—	3,000.00	—	3,000.00	0.47	—	—	0.47
Oxford	4,249	2,973,005	15,785.00	58,215.00	—	74,000.00	—	74,000.00	2.49	—	—	2.49
Paxton	731	1,042,182	6,500.00	—	—	6,500.00	70,000.00	76,500.00	0.62	—	6.72	7.34
Pembroke	1,621	2,837,455	64,000.00	—	—	64,000.00	160,000.00	224,000.00	2.25	—	5.64	7.89
Pepperell	3,004	2,773,941	11,025.00	28,375.00	—	40,000.00	—	40,000.00	1.44	—	—	1.44
Phillipston	423	405,435	—	800.00	—	800.00	—	800.00	0.20	—	—	0.20
Plainfield	332	344,846	1,500.00	—	—	1,500.00	—	1,500.00	0.43	—	—	0.43
Plainville	1,606	1,565,891	1,000.00	—	—	1,000.00	—	1,000.00	0.06	—	—	0.06
Plymouth	558	755,623	12,000.00	2,000.00	—	14,000.00	—	14,000.00	1.85	—	—	1.85
Provincetown	707	1,276,970	15,500.00	1,000.00	—	16,500.00	—	16,500.00	1.29	—	—	1.29
Raynham	4,071	4,405,362	42,000.00	—	—	42,000.00	—	42,000.00	0.95	—	—	0.95
Rehoboth	2,208	1,846,352	19,000.00	—	—	19,000.00	—	19,000.00	1.03	—	—	1.03
Richmond	2,777	2,649,934	22,000.00	—	—	22,000.00	—	22,000.00	1.28	—	—	1.28
Rockport	628	771,846	18,000.00	—	—	18,000.00	—	18,000.00	2.33	—	—	2.33
Rockport	3,634	5,858,149	105,995.00	66,880.00	—	172,875.00	133,000.00	305,875.00	2.95	—	2.27	5.22
Rowley	1,495	1,508,624	6,600.00	—	—	6,600.00	800.00	7,400.00	0.44	—	0.05	0.49
Royalston	841	873,685	19,500.00	3,000.00	—	22,500.00	—	22,500.00	2.58	—	—	2.58
Russell	1,283	2,410,696	13,250.00	38,300.00	—	51,550.00	30,000.00	81,550.00	2.14	—	1.24	3.38
Rutland	2,406	1,476,969	16,500.00	36,000.00	—	52,500.00	6,000.00	58,500.00	3.55	—	0.41	3.96
Salisbury	2,245	2,985,579	—	16,000.00	7,217.05	23,217.05	—	23,217.05	0.54	0.24	—	0.78
Sandwich	1,516	2,734,268	5,000.00	16,000.00	14.70	21,014.70	—	21,014.70	0.77	—	—	0.77
Scituate	3,846	3,275,161	30,300.00	24,200.00	—	54,500.00	653,000.00	707,500.00	0.41	—	4.92	5.33
Sharon	3,683	6,279,780	51,500.00	28,000.00	9,192.53	88,692.53	34,500.00	123,192.53	1.26	0.15	0.55	1.96
Sheffield	1,810	1,639,089	9,000.00	—	—	9,000.00	—	9,000.00	0.55	—	—	0.55
Shelburne	1,606	2,796,537	7,000.00	13,000.00	—	20,000.00	—	20,000.00	0.72	—	—	0.72
Shirley	2,548	1,803,151	27,797.00	22,503.00	—	50,300.00	—	50,300.00	2.79	—	—	2.79
Southampton	934	1,063,491	—	—	—	—	46,000.00	46,000.00	—	—	4.53	4.53
Southborough	2,109	3,135,475	20,000.00	6,000.00	6,360.94	26,000.00	246,000.00	266,000.00	0.63	—	7.70	8.33
Southwick	1,540	2,007,574	20,000.00	—	—	20,000.00	65,400.00	85,400.00	1.29	0.32	3.26	4.87
Sterling	1,556	2,054,861	10,422.00	25,578.00	—	36,000.00	38,000.00	74,000.00	1.75	—	1.85	3.60

Stockbridge	1,921	4,409,070	27,935.00	45,065.00	73,000.00	79,000.00	73,000.00	1.66	—	1.66
Stunbridge	1,900,701	1,500,701	1,150.00	40,000.00	41,150.00	—	120,150.00	2.74	—	8.01
Sudbury	2,652,659	2,652,659	26,000.00	16,000.00	42,000.00	—	42,000.00	1.58	—	1.58
Sunderland	1,182	1,129,657	3,850.00	7,500.00	11,350.00	—	11,350.00	1.00	—	1.00
Swansea	4,327	4,792,041	75,000.00	—	75,000.00	—	75,000.00	1.57	—	1.57
Templeton	4,302	2,867,680	30,000.00	21,500.00	51,500.00	2,831.61	54,331.61	1.79	0.10	1.89
Tisbury	1,822	5,508,694	—	54,000.00	54,000.00	3,000.00	57,000.00	0.98	—	1.03
Topsfield	1,113	3,090,280	45,000.00	—	45,000.00	—	45,000.00	1.46	—	1.46
Townsend	1,942	2,236,654	—	—	—	—	—	—	—	—
Truro	541	1,680,855	17,000.00	774.51	17,774.51	116,000.00	116,774.51	—	0.03	5.19
Tyngsborough	1,331	1,313,725	2,675.00	—	17,000.00	—	17,000.00	1.01	—	1.01
Tyringham	243	448,004	700.00	5,396.38	8,071.38	—	8,071.38	0.20	0.41	0.61
Upton	2,163	1,388,370	—	—	700.00	—	700.00	0.16	—	0.16
Wales	382	365,521	550.00	1,500.00	1,500.00	—	1,500.00	0.11	—	0.11
Warren	3,662	2,157,129	34,000.00	25,500.00	2,050.00	—	2,050.00	0.56	—	0.56
Warwick	3,346	394,073	1,000.00	—	1,000.00	—	1,000.00	0.25	—	0.25
Wayland	5,727,055	5,727,055	6,365.00	59,635.00	65,000.00	—	65,000.00	1.14	—	1.64
Wellfleet	948	2,125,237	40,000.00	20,000.00	61,000.00	—	61,000.00	1.82	—	2.87
Wenham	1,196	4,012,689	2,000.00	1,000.00	3,000.00	29,000.00	95,000.00	0.07	0.05	0.50
West Boylston	2,158	2,413,544	31,935.00	23,005.00	55,000.00	—	55,000.00	2.28	—	2.28
West Bridgewater	3,356	3,356,073	2,000.00	—	—	11,300.00	11,300.00	—	—	—
West Brookfield	1,258	1,448,049	50,900.00	—	50,900.00	4,500.00	6,500.00	0.14	0.34	0.45
Westford	3,789	3,838,002	15,140.00	14,800.00	30,000.00	—	30,000.00	1.33	—	1.33
Westminster	1,965	1,685,245	—	3,750.00	3,750.00	—	3,750.00	1.78	—	1.78
West Newbury	1,475	1,321,040	—	—	—	75,900.00	79,650.00	0.28	—	5.75
Weston	3,848	11,142,355	136,000.00	30,000.00	136,000.00	147,000.00	283,000.00	1.22	—	1.32
Westport	4,355	5,884,886	51,000.00	—	81,000.00	—	81,000.00	1.38	—	1.38
West Stockbridge	1,138	1,206,050	7,000.00	5,000.00	12,000.00	—	12,000.00	0.99	—	0.99
Westwood	2,537	6,070,446	5,500.00	—	5,500.00	—	5,500.00	0.09	—	0.09
Williamburg	2,969	3,247,876	6,000.00	—	6,000.00	54,000.00	60,000.00	0.19	—	1.66
Williamsburg	1,859	1,350,970	27,000.00	—	27,000.00	—	27,000.00	2.00	—	2.00
Williamstown	4,423	6,954,376	38,000.00	3,000.00	41,000.00	—	41,000.00	0.59	—	0.59
Wilmington	4,493	4,497,180	18,000.00	10,000.00	56,392.69	261,800.00	318,192.69	0.63	0.63	5.82
Wrentham	4,160	3,796,165	15,260.00	37,740.00	53,000.00	8,000.00	61,000.00	1.40	—	0.21
Yarmouth	2,095	5,591,613	42,000.00	44,000.00	86,000.00	—	137,000.00	1.54	—	2.45
Totals	2,397,680	\$569,161,329	\$3,568,078.00	\$2,285,582.34	\$5,996,467.63	\$4,142,990.00	\$10,139,457.63	1.03	0.02	0.73

¹ Less than one one-hundredth of one per cent.

² Includes population of 51 towns having no funded debt.

³ Includes valuation of 51 towns having no funded debt.

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1939:

Ashfield	Erving	Lanesborough	Northfield	Shutesbury
Barre	Florida	Leverett	Oakham	Stow
Barnardston	Freetown	Leyden	Pelham	Sutton
Boxborough	Gill	Lunenburg	Peru	Tolland
Boxford	Granby	Middlefield	Petersham	Washington
Buckland	Hatfield	Montgomery	Rochester	Wendell
Carlisle	Hancock	Mount Washington	Rowe	Westampton
Carver	Harvard	New Ashford	Sandisfield	West Tisbury
Conway	Holland	Norfolk	Savoy	Whately
Egremont	Lakeville		Sherborn	Windsor
				Worthington

PART I



CITIES

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1937

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.		Boston POPULATION 817,713
REVENUE.		\$79,089,275.89
General		62,601,619.82
<i>Taxes</i>		<i>56,701,427.70</i>
Property, poll, and income		55,627,141.22
Corporation, bank, etc.		1,074,286.48
<i>Licenses and permits</i>		<i>1,739,590.11</i>
<i>Fines and forfeits</i>		<i>183,018.88</i>
<i>Grants and gifts</i>		<i>3,969,462.90</i>
For expenses		2,633,465.62
For outlays		1,335,997.28
<i>All other</i>		<i>8,120.23</i>
Commercial		16,487,656.07
<i>Special assessments</i>		<i>348,690.27</i>
To meet expenses		348,690.27
To meet outlays		
<i>Privileges</i>		<i>939,380.47</i>
<i>Departmental</i>		<i>3,889,776.13</i>
General government		83,206.68
Protection of persons and property		71,747.56
Health and sanitation		205,716.45
Highways		7,671.63
Charities		2,961,055.66
Soldiers' benefits		73,729.17
Schools		353,975.27
Libraries		25,045.44
Recreation		72,847.32
Unclassified		34,780.95
<i>Public service enterprises</i>		<i>8,757,757.94</i>
Electric light		
Water		4,672,325.52
All other		4,085,432.42
<i>Cemeteries</i>		<i>81,374.04</i>
<i>Interest</i>		<i>2,470,677.22</i>
On sinking funds		980,117.47
On trust and investment funds		788,204.84
All other		702,354.91
NON-REVENUE.		\$88,832,571.26
Offsets to outlays		67,898.68
<i>Departmental</i>		<i>62,820.21</i>
<i>Public service enterprises</i>		<i>5,078.47</i>
<i>Cemeteries</i>		<i>-</i>
Municipal indebtedness		58,611,371.17
<i>Loans, general purposes</i>		<i>9,306,500.00</i>
<i>Loans, public service enterprises</i>		<i>615,000.00</i>
<i>Loans, cemeteries</i>		<i>-</i>
<i>Bonds refunded, current year</i>		<i>7,000,000.00</i>
<i>Temporary loans (including revenue loans)</i>		<i>41,683,500.00</i>
<i>Unpaid warrants or orders, current year</i>		<i>-</i>
<i>Premiums</i>		<i>6,371.17</i>
Transfers		5,603,716.89
<i>From sinking funds</i>		<i>4,255,128.39</i>
<i>All other</i>		<i>1,348,588.50</i>
Refunds		1,097,956.15
Agency, trust, and investment		23,451,628.37
<i>Taxes and licenses for State</i>		<i>3,113,427.43</i>
<i>Taxes for county</i>		<i>3,493,669.76</i>
<i>Reimbursements for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>16,844,531.18</i>
<i>All other</i>		<i>-</i>
RECAPITULATION.		
Revenue and offsets to outlays		\$79,157,174.57
Premiums		6,371.17
Municipal indebtedness		58,605,000.00
Transfers and refunds		6,701,673.04
Agency, trust, and investment		23,451,628.37
Total receipts		\$167,921,847.15
Balance on hand, including funds		10,863,965.29
GRAND TOTAL		\$178,785,812.44

Graded According to Population of 1935.

	PAYMENTS.	Boston POPULATION 817,713
Maintenance		\$65,609,917.38
<i>Departmental</i>		<i>62,174,168.81</i>
General government		1,971,343.95
Protection of persons and property		9,742,204.22
Health and sanitation		5,004,571.55
Highways		3,160,748.52
Charities		16,499,843.07
Soldiers' benefits		661,250.27
Schools		16,705,287.01
Libraries		1,322,953.93
Recreation		2,191,516.77
Pensions		2,957,621.84
Unclassified		1,956,827.68
<i>Public service enterprises</i>		<i>3,064,401.85</i>
Electric light		—
Water		1,981,765.94
All other		1,082,635.91
<i>Cemeteries</i>		<i>133,884.20</i>
<i>Administration of trust funds</i>		<i>237,462.52</i>
Interest		8,053,207.81
<i>Loans, general purposes</i>		<i>3,670,821.00</i>
<i>Loans, public service enterprises</i>		<i>4,382,386.81</i>
<i>Loans, cemeteries</i>		<i>—</i>
Outlays		3,223,834.47
<i>Departmental</i>		<i>2,712,968.87</i>
General government		30,036.00
Protection of persons and property		311,878.48
Health and sanitation		567,782.86
Highways		504,146.79
Charities		164,410.43
Schools		952,167.53
Libraries		11,131.75
Recreation		51,121.89
Unclassified		120,283.14
<i>Public service enterprises</i>		<i>510,875.60</i>
Electric light		—
Water		225,844.56
All other		285,031.04
<i>Cemeteries</i>		<i>—</i>
Municipal indebtedness		64,534,710.46
<i>From sinking funds</i>		<i>2,425,128.39</i>
<i>From revenue and other sources</i>		<i>3,329,582.07</i>
<i>Bonds refunded, current year</i>		<i>7,000,000.00</i>
<i>Temporary loans (including revenue loans)</i>		<i>39,950,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
Transfers		5,603,716.89
<i>To sinking funds from revenue</i>		<i>995,186.22</i>
<i>All other</i>		<i>4,608,530.67</i>
Refunds		1,097,956.15
Agency, trust, and investment		23,462,806.19
<i>Taxes and licenses for State</i>		<i>3,113,427.43</i>
<i>Taxes for county</i>		<i>3,493,669.76</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>16,855,709.00</i>
<i>All other</i>		<i>—</i>

RECAPITULATION.

Maintenance and interest	\$73,663,125.19
Permanent debt (except from sinking funds)	² 13,329,582.07
Sinking fund requirements from revenue	995,186.22
Outlays	3,223,834.47
Permanent debt from sinking funds	² 4,255,128.39
Bonds refunded, current year	7,000,000.00
Temporary loans	39,950,000.00
Transfers (except to sinking funds) and refunds	5,706,486.82
Agency, trust, and investment	23,462,806.19
Total payments	\$171,586,149.35
<i>Balances on hand, including funds</i>	<i>7,199,663.09</i>
GRAND TOTAL	\$178,785,812.44

¹ Includes \$3,471.24 paid from Federal grants for outlays.² Includes serial payments amounting to \$470,128.39.³ Includes \$138,762.48 paid from Federal grants for outlays.

TABLE I. — Summary of Financial Transactions. Cities

RECEIPTS.	Worcester POPULATION 190,471	Springfield POPULATION 149,642	Cambridge POPULATION 118,075	Fall River POPULATION 117,414
REVENUE.	\$14,088,521.43	\$12,591,244.63	\$9,073,999.83	\$5,752,895.41
General	11,702,463.59	10,158,867.41	7,726,411.83	4,847,210.02
<i>Taxes</i>	<i>10,792,650.67</i>	<i>9,480,026.27</i>	<i>7,334,185.32</i>	<i>4,403,958.61</i>
Property, poll, and income	10,118,341.35	9,105,673.38	6,889,488.53	3,742,653.08
Corporation, bank, etc.	674,309.32	374,352.89	444,696.79	661,305.53
Licenses and permits	266,285.65	196,152.14	179,232.89	119,194.10
Fines and forfeits	10,948.90	15,534.40	5,878.35	3,868.48
Grants and gifts	629,428.92	468,154.60	207,115.27	320,188.83
For expenses	525,479.56	373,105.85	206,799.27	320,188.83
For outlays	103,949.36	95,048.75	316.00	—
All other	3,149.45	—	—	—
Commercial	2,386,057.84	2,432,377.22	1,347,588.00	905,685.39
<i>Special assessments</i>	<i>53,216.88</i>	<i>67,696.90</i>	<i>3,352.33</i>	<i>—</i>
To meet expenses	21,409.98	—	—	—
To meet outlays	31,806.90	67,696.90	3,352.33	—
Privileges	335,913.84	303,497.14	140,909.65	124,327.47
Departmental	1,084,986.95	891,694.28	475,674.93	316,399.90
General government	47,544.03	45,819.40	11,897.92	6,996.79
Protection of persons and property	13,213.27	9,764.18	5,225.25	1,586.03
Health and sanitation	80,691.98	33,717.64	35,920.28	28,938.85
Highways	33,051.10	31,084.95	2,326.74	5,629.13
Charities	713,566.34	465,700.81	338,083.07	210,073.71
Soldiers' benefits	16,253.76	14,750.00	10,899.00	15,613.93
Schools	140,976.68	243,739.63	47,500.57	20,050.77
Libraries	3,586.13	—	847.77	1,723.15
Recreation	12,852.65	43,969.89	10,782.40	6.00
Unclassified	23,250.31	3,147.78	12,191.93	25,781.54
Public service enterprises	683,992.22	1,058,935.63	501,132.19	377,969.48
Electric light	—	—	—	—
Water	683,992.22	1,058,935.63	501,132.19	377,802.88
All other	—	—	—	166.60
Cemeteries	59,513.66	—	41,082.21	26,459.08
Interest	168,434.99	110,553.27	185,436.69	60,529.46
On sinking funds	9,185.00	—	92,999.67	29,610.61
On trust and investment funds	39,479.54	1,221.49	2,986.04	3,761.96
All other	119,770.45	109,331.78	89,450.98	27,156.89
NON-REVENUE.	\$15,081,732.62	\$9,010,071.54	\$8,674,996.86	\$3,533,503.93
Offsets to outlays	150,068.96	42,049.10	49,661.26	58,036.50
Departmental	117,590.46	42,049.10	48,909.64	58,036.50
Public service enterprises	32,478.50	—	761.62	—
Cemeteries	—	—	—	—
Municipal indebtedness	12,201,715.12	7,793,657.30	6,903,425.93	2,750,880.00
Loans, general purposes	1,729,000.00	1,028,000.00	1,000,000.00	490,000.00
Loans, public service enterprises	175,000.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	266,200.00	345,801.38	—	110,000.00
Temporary loans (including revenue loans)	9,400,000.00	6,061,650.00	5,900,000.00	2,150,000.00
Unpaid warrants or orders, current year	622,333.15	387,611.92	—	—
Premiums	9,181.97	1,194.00	3,425.93	880.00
Transfers	720,812.27	33,558.16	298,128.62	96,752.62
From sinking funds	—	—	294,000.00	65,000.00
All other	720,812.27	33,558.16	4,128.62	31,752.62
Refunds	132,374.42	134,247.67	48,927.26	42,548.25
Agency, trust, and investment	1,876,761.85	1,006,559.31	1,374,853.79	585,286.56
Taxes and licenses for State	564,266.07	518,076.08	337,736.94	214,914.23
Taxes for county	527,455.14	434,160.51	282,890.61	162,378.53
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	754,277.19	39,286.72	748,418.04	202,726.20
All other	30,763.45	15,036.00	5,808.20	5,267.60
RECAPITULATION.				
Revenue and offsets to outlays	\$14,238,590.39	\$12,633,293.73	\$9,123,661.09	\$5,810,931.91
Premiums	9,181.97	1,194.00	3,425.93	880.00
Municipal indebtedness	12,192,533.15	7,792,463.30	6,900,000.00	2,750,000.00
Transfers and refunds	853,186.69	167,805.83	347,055.88	139,300.87
Agency, trust, and investment	1,876,761.85	1,006,559.31	1,374,853.79	585,286.56
Total receipts	\$29,170,254.05	\$21,601,316.17	\$17,748,996.69	\$9,286,399.34
Balance on hand, including funds	2,019,042.47	2,799,030.83	1,181,678.38	1,087,963.63
GRAND TOTAL	\$31,189,296.52	\$24,400,347.00	\$18,930,675.07	\$10,374,362.97

1 Includes \$21,890 applied to payment of interest on loans.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Worcester POPULATION 190,471	Springfield POPULATION 149,642	Cambridge POPULATION 118,075	Fall River POPULATION 117,414
Maintenance	\$12,238,233.84	\$9,798,913.02	\$6,980,232.07	\$4,715,755.42
<i>Departmental</i>	<i>11,906,097.61</i>	<i>9,380,839.23</i>	<i>6,609,420.96</i>	<i>4,539,031.39</i>
General government	482,009.73	393,587.92	288,376.34	148,987.95
Protection of persons and property	1,935,025.58	1,682,145.40	1,082,109.32	698,632.36
Health and sanitation	822,512.11	827,168.77	597,339.19	244,182.75
Highways	625,041.82	522,066.87	349,695.91	294,862.52
Charities	3,238,049.62	1,942,352.08	1,515,393.70	1,494,021.65
Soldiers' benefits	195,227.98	217,302.10	88,785.45	117,623.66
Schools	3,813,479.04	3,006,516.35	1,875,352.30	1,229,566.92
Libraries	176,120.69	192,236.00	80,369.18	44,403.05
Recreation	136,161.31	328,870.67	182,560.61	48,875.77
Pensions	280,994.55	152,754.50	276,620.99	134,551.54
Unclassified	201,475.18	115,838.57	272,817.97	83,323.22
<i>Public service enterprises</i>	<i>272,194.28</i>	<i>413,650.26</i>	<i>316,701.27</i>	<i>144,005.70</i>
Electric light	—	—	—	—
Water	270,932.64	413,650.26	316,701.27	143,030.91
All other	1,261.64	—	—	974.79
<i>Cemeteries</i>	<i>58,843.78</i>	<i>—</i>	<i>51,619.47</i>	<i>32,162.62</i>
<i>Administration of trust funds</i>	<i>1,098.17</i>	<i>4,423.53</i>	<i>2,490.37</i>	<i>555.71</i>
Interest	384,595.76	623,060.39	456,877.92	285,081.75
<i>Loans, general purposes</i>	<i>283,036.70</i>	<i>366,751.64</i>	<i>422,802.92</i>	<i>273,131.76</i>
<i>Loans, public service enterprises</i>	<i>101,559.06</i>	<i>256,308.75</i>	<i>34,065.00</i>	<i>6,950.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>20.00</i>	<i>—</i>
Outlays	1,373,920.55	1,290,053.00	947,318.27	134,008.02
<i>Departmental</i>	<i>1,165,669.79</i>	<i>1,177,737.18</i>	<i>933,081.00</i>	<i>117,681.05</i>
General government	—	7,582.47	—	—
Protection of persons and property	2,773.44	46,049.75	7,193.51	26,695.58
Health and sanitation	429,104.90	305,864.39	198,279.30	19,937.13
Highways	528,737.29	614,219.14	697,351.61	47,134.12
Charities	163,462.00	17,226.85	316.00	1,971.00
Schools	39,073.94	135,354.11	2,661.40	—
Libraries	—	—	—	—
Recreation	1,650.72	51,213.41	24,552.18	12,751.29
Unclassified	867.50	227.06	2,727.00	9,091.93
<i>Public service enterprises</i>	<i>181,650.76</i>	<i>112,315.82</i>	<i>8,837.85</i>	<i>14,613.69</i>
Electric light	—	—	—	—
Water	181,650.76	112,315.82	8,837.85	14,613.69
All other	—	—	—	—
<i>Cemeteries</i>	<i>26,600.00</i>	<i>—</i>	<i>5,399.42</i>	<i>1,313.28</i>
Municipal indebtedness	12,687,208.70	9,802,232.56	7,801,911.88	4,254,978.53
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>294,000.00</i>	<i>65,000.00</i>
<i>From revenue and other sources</i>	<i>12,503,253.83</i>	<i>2,322,944.58</i>	<i>1,307,911.88</i>	<i>1,204,978.53</i>
<i>Bonds refunded, current year</i>	<i>266,200.00</i>	<i>345,201.38</i>	<i>—</i>	<i>110,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>9,450,000.00</i>	<i>6,800,000.00</i>	<i>6,200,000.00</i>	<i>2,875,000.00</i>
<i>Warrants or orders, previous years</i>	<i>467,754.87</i>	<i>334,086.60</i>	<i>—</i>	<i>—</i>
Transfers	720,812.27	33,558.16	298,128.62	96,752.62
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>720,812.27</i>	<i>33,558.16</i>	<i>298,128.62</i>	<i>96,752.62</i>
Refunds	132,374.42	134,247.67	48,927.26	42,548.25
Agency, trust, and investment	1,968,340.34	988,288.46	1,190,234.88	521,703.51
<i>Taxes and licenses for State</i>	<i>564,266.07</i>	<i>518,076.08</i>	<i>337,736.94</i>	<i>214,914.23</i>
<i>Taxes for county</i>	<i>527,456.14</i>	<i>434,160.51</i>	<i>232,890.61</i>	<i>162,378.53</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>845,863.48</i>	<i>21,061.47</i>	<i>563,866.13</i>	<i>139,122.15</i>
<i>All other</i>	<i>30,756.65</i>	<i>14,990.40</i>	<i>5,741.20</i>	<i>5,288.60</i>

RECAPITULATION.

Maintenance and interest	\$12,622,829.60	\$10,421,973.41	\$7,437,109.99	\$5,000,837.17
Permanent debt (except from sinking funds)	12,503,253.83	2,322,944.58	1,307,911.88	1,204,978.53
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,373,920.55	1,290,053.00	947,318.27	134,008.02
Permanent debt from sinking funds	—	—	294,000.00	65,000.00
Bonds refunded, current year	266,200.00	345,201.38	—	110,000.00
Temporary loans	9,917,754.87	7,134,086.60	6,200,000.00	2,875,000.00
Transfers (except to sinking funds) and refunds	853,186.69	167,805.83	347,055.88	139,300.87
Agency, trust, and investment	1,968,340.34	988,288.46	1,190,234.88	521,703.51
Total payments	\$29,505,485.88	\$22,670,353.26	\$17,723,630.90	\$10,050,828.10
<i>Balance on hand, including funds</i>	<i>1,683,810.64</i>	<i>1,729,993.74</i>	<i>1,207,044.17</i>	<i>323,534.87</i>
GRAND TOTAL	\$31,189,296.52	\$24,400,347.00	\$18,930,675.07	\$10,374,362.97

1 Includes \$20,731.20 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	New Bedford POPULATION 110,022	Lynn POPULATION 100,909	Somerville POPULATION 100,773	Lowell POPULATION 100,114
REVENUE.	\$6,259,685.19	\$6,582,526.07	\$6,558,313.12	\$5,825,519.27
General	5,293,252.18	5,386,660.26	5,332,039.34	5,038,054.96
<i>Taxes</i>	<i>4,670,678.30</i>	<i>4,855,364.68</i>	<i>4,974,510.70</i>	<i>4,565,151.66</i>
Property, poll, and income	3,862,336.71	4,548,470.55	4,904,051.41	4,207,022.94
Corporation, bank, etc.	808,341.59	306,894.03	70,459.29	358,128.72
<i>Licenses and permits</i>	<i>125,808.70</i>	<i>143,598.00</i>	<i>102,715.76</i>	<i>111,897.75</i>
<i>Fines and forfeits</i>	<i>5,149.61</i>	<i>9,724.72</i>	<i>6,688.30</i>	<i>5,725.33</i>
<i>Grants and gifts</i>	<i>491,615.57</i>	<i>377,972.96</i>	<i>248,124.58</i>	<i>355,280.22</i>
For expenses	461,643.77	377,972.96	228,445.12	317,248.18
For outlays	29,971.80	—	19,679.46	38,032.04
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	966,433.01	1,195,865.81	1,226,273.78	787,464.31
<i>Special assessments</i>	<i>1,035.38</i>	<i>21,878.32</i>	<i>1,779.29</i>	<i>2,752.91</i>
To meet expenses	1,035.38	—	91.83	1,216.00
To meet outlays	—	21,878.32	1,687.46	1,536.91
<i>Privileges</i>	<i>118,631.90</i>	<i>141,088.90</i>	<i>146,377.11</i>	<i>113,094.74</i>
<i>Departmental</i>	<i>353,504.71</i>	<i>441,440.18</i>	<i>524,372.94</i>	<i>250,633.82</i>
General government	16,122.15	11,902.33	14,315.01	38,789.26
Protection of persons and property	2,486.78	2,186.97	1,629.31	4,559.53
Health and sanitation	34,750.88	33,895.49	18,155.60	6,405.96
Highways	4,501.55	60.32	606.00	2,921.50
Charities	228,370.76	300,702.72	444,963.47	160,579.09
Soldiers' benefits	12,838.19	10,202.25	10,701.75	8,422.08
Schools	44,921.50	46,958.78	19,611.67	16,633.99
Libraries	777.49	2,982.80	1,974.73	641.57
Recreation	2,289.69	18,650.44	448.08	5,798.50
Unclassified	6,445.72	13,898.08	11,967.32	5,872.34
<i>Public service enterprises</i>	<i>364,014.09</i>	<i>458,187.82</i>	<i>463,054.10</i>	<i>333,897.16</i>
Electric light	—	—	—	—
Water	358,114.52	458,187.82	463,054.10	333,877.86
All other	5,899.57	—	—	19.30
<i>Cemeteries</i>	<i>36,326.34</i>	<i>48,397.34</i>	<i>—</i>	<i>27,753.46</i>
<i>Interest</i>	<i>93,420.59</i>	<i>84,873.25</i>	<i>90,690.34</i>	<i>59,342.22</i>
On sinking funds	33,551.28	2,691.23	—	—
On trust and investment funds	21,138.91	6,210.61	1,720.88	5,490.84
All other	38,730.40	75,971.41	88,969.46	53,851.38
NON-REVENUE.	\$6,366,675.13	\$6,918,120.34	\$7,310,596.75	\$6,063,803.09
Offsets to outlays	16,106.91	42,949.70	—	15,003.90
<i>Departmental</i>	<i>16,106.91</i>	<i>35,896.61</i>	<i>—</i>	<i>15,003.90</i>
<i>Public service enterprises</i>	<i>—</i>	<i>7,053.09</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,559,407.24	6,019,937.68	6,718,379.25	5,475,005.00
<i>Loans, general purposes</i>	<i>1,022,000.00</i>	<i>1,144,000.00</i>	<i>1,017,400.00</i>	<i>803,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>25,000.00</i>	<i>82,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>277,921.58</i>	<i>625,000.00</i>	<i>223,367.85</i>	<i>800,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>4,008,000.00</i>	<i>4,225,000.00</i>	<i>5,275,000.00</i>	<i>3,870,925.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>250,898.16</i>	<i>—</i>	<i>119,586.40</i>	<i>—</i>
<i>Premiums</i>	<i>587.50</i>	<i>937.68</i>	<i>1,025.00</i>	<i>1,080.00</i>
Transfers	33,223.08	148,591.55	15,396.68	37,596.99
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>33,223.08</i>	<i>148,591.55</i>	<i>15,396.68</i>	<i>37,596.99</i>
Refunds	29,428.69	23,486.98	33,428.87	83,700.05
Agency, trust, and investment	728,509.21	683,154.43	543,391.95	452,497.15
<i>Taxes and licenses for State</i>	<i>230,373.75</i>	<i>258,837.00</i>	<i>222,688.90</i>	<i>209,655.00</i>
<i>Taxes for county</i>	<i>174,142.40</i>	<i>202,809.75</i>	<i>186,777.70</i>	<i>168,377.48</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>317,344.46</i>	<i>214,971.08</i>	<i>128,816.35</i>	<i>79,619.27</i>
<i>All other</i>	<i>6,648.60</i>	<i>6,536.60</i>	<i>5,099.00</i>	<i>3,845.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$6,275,792.10	\$6,625,475.77	\$6,558,313.12	\$5,840,523.17
Premiums	587.50	937.68	1,025.00	1,080.00
Municipal indebtedness	5,558,819.74	6,019,000.00	6,717,354.25	5,473,925.00
Transfers and refunds	62,651.77	172,078.53	48,825.55	121,297.04
Agency, trust, and investment	728,509.21	683,154.43	543,391.95	452,497.15
Total receipts	\$12,626,360.32	\$13,500,646.41	\$13,868,909.87	\$11,889,322.36
Balance on hand, including funds	699,356.15	1,523,669.57	840,708.56	447,551.15
GRAND TOTAL	\$13,325,716.47	\$15,024,315.98	\$14,709,618.43	\$12,336,873.51

1 Includes \$25.29 from administration of trust funds.

Graded According to Population of 1935 — Continued.

PAYMENTS.	New Bedford POPULATION 110,022	Lynn POPULATION 100,909	Somerville POPULATION 100,773	Lowell POPULATION 100,114
Maintenance	\$5,251,175.90	\$5,467,687.10	\$5,978,707.14	\$5,007,210.99
<i>Departmental</i>	<i>5,021,940.67</i>	<i>5,194,726.77</i>	<i>5,783,408.61</i>	<i>4,699,774.43</i>
General government	199,279.74	219,646.13	234,567.10	239,834.94
Protection of persons and property	811,168.17	899,124.16	888,869.74	712,380.79
Health and sanitation	454,124.84	420,916.90	520,297.71	323,952.07
Highways	243,522.34	293,894.66	272,024.07	283,799.39
Charities	1,434,992.42	1,322,519.03	1,511,739.39	1,416,572.87
Soldiers' benefits	131,377.08	68,612.37	89,346.21	213,896.33
Schools	1,468,412.33	1,553,973.39	1,685,119.77	1,201,035.78
Libraries	76,235.29	81,133.45	92,026.60	34,641.04
Recreation	62,140.21	146,081.80	125,611.63	26,680.04
Pensions	77,743.55	115,755.72	131,258.67	146,731.62
Unclassified	62,944.70	73,069.16	232,547.72	100,249.56
<i>Public service enterprises</i>	<i>180,770.35</i>	<i>195,534.69</i>	<i>192,436.29</i>	<i>273,641.54</i>
Electric light	—	—	—	—
Water	179,836.12	195,534.69	192,436.29	272,385.09
All other	934.23	—	—	1,256.45
Cemeteries	45,740.58	75,122.86	—	32,786.52
Administration of trust funds	2,724.30	2,302.78	2,862.24	1,008.50
Interest	342,398.61	274,148.19	316,121.93	210,126.35
<i>Loans, general purposes</i>	<i>287,486.11</i>	<i>259,786.63</i>	<i>193,613.29</i>	<i>194,796.35</i>
<i>Loans, public service enterprises</i>	<i>64,912.50</i>	<i>17,361.56</i>	<i>122,508.64</i>	<i>15,330.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	168,375.22	829,418.33	585,479.72	427,019.00
<i>Departmental</i>	<i>98,564.37</i>	<i>738,600.76</i>	<i>481,345.06</i>	<i>305,007.70</i>
General government	2,497.60	—	9,995.59	—
Protection of persons and property	5,114.28	—	57,413.63	22,183.64
Health and sanitation	5,764.55	138,653.06	154,805.87	54,026.69
Highways	47,247.69	376,595.24	212,151.27	102,102.08
Charities	861.43	—	113.40	9,971.19
Schools	3,975.18	10,700.00	20,378.82	87,812.61
Libraries	—	47,432.25	98.40	—
Recreation	22,826.06	158,828.55	26,358.08	28,911.49
Unclassified	10,277.58	6,291.66	—	—
<i>Public service enterprises</i>	<i>39,440.43</i>	<i>40,855.66</i>	<i>104,134.66</i>	<i>111,688.34</i>
Electric light	—	—	—	—
Water	13,711.41	40,255.66	104,134.66	111,688.34
All other	25,729.02	—	—	—
Cemeteries	30,370.42	50,661.91	—	10,322.96
Municipal indebtedness	5,949,420.52	6,182,132.09	5,866,209.24	5,849,784.96
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,332,911.17</i>	<i>1,357,132.09</i>	<i>1,029,400.04</i>	<i>975,859.96</i>
<i>Bonds refunded, current year</i>	<i>277,921.58</i>	<i>625,000.00</i>	<i>223,367.85</i>	<i>800,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>4,116,000.00</i>	<i>4,200,000.00</i>	<i>4,478,500.00</i>	<i>4,073,925.00</i>
<i>Warrants or orders, previous years</i>	<i>222,587.77</i>	<i>—</i>	<i>134,941.35</i>	<i>—</i>
Transfers	33,223.08	148,591.55	15,396.68	37,596.99
<i>To sinking funds from revenue</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>33,223.08</i>	<i>147,591.55</i>	<i>15,396.68</i>	<i>37,596.99</i>
Refunds	29,428.69	23,486.98	33,428.87	83,700.05
Agency, trust, and investment	782,897.06	636,524.32	543,681.12	451,621.37
<i>Taxes and licenses for State</i>	<i>230,373.75</i>	<i>258,837.00</i>	<i>222,698.90</i>	<i>200,655.00</i>
<i>Taxes for county</i>	<i>174,142.40</i>	<i>202,809.76</i>	<i>186,777.70</i>	<i>168,377.48</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>371,667.91</i>	<i>168,648.77</i>	<i>129,111.52</i>	<i>78,715.29</i>
<i>All other</i>	<i>6,723.00</i>	<i>6,228.80</i>	<i>5,093.00</i>	<i>3,873.60</i>

RECAPITULATION.

Maintenance and interest	\$5,593,574.51	\$5,741,835.29	\$6,294,829.07	\$5,217,337.34
Permanent debt (except from sinking funds)	1,332,911.17	1,357,132.09	1,029,400.04	975,859.96
Sinking fund requirements from revenue	—	1,000.00	—	—
Outlays	168,375.22	829,418.33	585,479.72	427,019.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	277,921.58	625,000.00	223,367.85	800,000.00
Temporary loans	4,338,587.77	4,200,000.00	4,613,441.35	4,073,925.00
Transfers (except to sinking funds) and refunds	62,651.77	171,078.53	48,825.55	121,297.04
Agency, trust, and investment	782,897.06	636,524.32	543,681.12	451,621.37
Total payments	\$12,556,919.08	\$13,561,988.56	\$13,339,024.70	\$12,067,059.71
Balance on hand, including funds	768,797.39	1,462,327.42	1,370,593.73	269,813.80
GRAND TOTAL	\$13,325,716.47	\$15,024,315.98	\$14,709,618.43	\$12,336,873.51

¹ Includes \$52,488.42 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Lawrence POPULATION 86,785	Quincy POPULATION 76,909	Newton POPULATION 66,144	Brockton POPULATION 62,407
REVENUE.	\$4,984,374.33	\$6,146,316.93	\$6,083,337.37	\$4,056,540.09
General	4,430,667.09	4,858,624.75	4,979,106.37	3,189,844.14
<i>Taxes</i>	<i>3,853,248.47</i>	<i>4,543,185.76</i>	<i>4,713,351.30</i>	<i>2,345,395.10</i>
Property, poll, and income	3,383,217.03	4,437,121.18	4,682,210.26	2,718,131.99
Corporation, bank, etc.	470,031.44	106,004.58	31,141.04	127,263.11
<i>Licenses and permits</i>	<i>100,299.00</i>	<i>80,757.00</i>	<i>37,460.05</i>	<i>76,147.32</i>
<i>Fines and forfeits</i>	<i>7,705.51</i>	<i>2,878.88</i>	<i>1,540.93</i>	<i>2,321.70</i>
<i>Grants and gifts</i>	<i>469,414.11</i>	<i>231,863.11</i>	<i>225,449.71</i>	<i>265,980.02</i>
For expenses	202,578.36	166,333.61	117,696.01	265,980.02
For outlays	266,835.75	65,529.50	107,753.70	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>1,304.38</i>	<i>—</i>
Commercial	553,707.24	1,287,692.18	1,104,231.00	866,695.95
<i>Special assessments</i>	<i>886.88</i>	<i>70,311.07</i>	<i>116,079.17</i>	<i>15,451.07</i>
To meet expenses	627.83	1,471.66	9,064.83	1,725.90
To meet outlays	259.05	68,839.41	107,014.34	13,725.17
<i>Privileges</i>	<i>98,030.01</i>	<i>144,442.62</i>	<i>219,419.32</i>	<i>109,693.96</i>
<i>Departmental</i>	<i>148,049.23</i>	<i>478,948.92</i>	<i>288,211.50</i>	<i>1,416,372.26</i>
General government	9,092.42	16,804.99	20,544.54	10,972.68
Protection of persons and property	4,246.00	1,546.34	1,209.22	1,138.78
Health and sanitation	23,420.82	44,778.26	7,264.08	171,183.42
Highways	—	405.75	1,847.76	521.65
Charities	97,060.76	388,287.44	127,392.78	196,380.11
Soldiers' benefits	5,579.50	3,998.67	2,377.50	7,544.00
Schools	4,800.77	19,643.30	112,420.12	5,742.06
Libraries	719.78	2,897.76	9,726.40	1,856.08
Recreation	150.00	125.00	3,008.98	20,656.58
Unclassified	2,979.18	461.41	2,420.12	1,376.90
<i>Public service enterprises</i>	<i>256,513.22</i>	<i>447,461.67</i>	<i>365,551.31</i>	<i>262,085.68</i>
Electric light	—	—	—	—
Water	256,513.22	447,461.67	365,551.31	262,085.68
All other	—	—	—	—
<i>Cemeteries</i>	<i>13,220.40</i>	<i>28,180.54</i>	<i>—</i>	<i>19,085.98</i>
<i>Interest</i>	<i>37,007.50</i>	<i>118,347.36</i>	<i>114,969.70</i>	<i>44,007.00</i>
On sinking funds	—	7,883.90	—	537.93
On trust and investment funds	197.45	27,154.77	43,886.41	5,890.09
All other	36,810.05	91,192.59	63,199.39	37,578.98
NON-REVENUE.	\$4,496,116.96	\$5,177,780.44	\$4,601,546.58	\$3,717,084.82
Offsets to outlays	20,641.66	16,119.38	53,786.75	30,821.80
<i>Departmental</i>	<i>18,719.17</i>	<i>16,119.38</i>	<i>53,786.75</i>	<i>21,511.03</i>
<i>Public service enterprises</i>	<i>1,922.49</i>	<i>—</i>	<i>—</i>	<i>9,310.77</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	4,059,638.48	4,587,610.06	3,447,107.09	3,155,572.70
<i>Loans, general purposes</i>	<i>136,900.00</i>	<i>685,000.00</i>	<i>570,000.00</i>	<i>525,000.00</i>
<i>Loans, public service enterprises</i>	<i>130,500.00</i>	<i>50,000.00</i>	<i>100,000.00</i>	<i>30,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>77,455.63</i>	<i>297,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>3,559,905.00</i>	<i>3,550,000.00</i>	<i>2,567,800.00</i>	<i>2,600,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>153,087.55</i>	<i>4,124.06</i>	<i>206,376.22</i>	<i>—</i>
<i>Premiums</i>	<i>1,790.30</i>	<i>1,486.00</i>	<i>2,930.87</i>	<i>572.70</i>
Transfers	300.42	2,539.64	151,500.00	57,311.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>150,000.00</i>	<i>55,000.00</i>
<i>All other</i>	<i>300.42</i>	<i>2,539.64</i>	<i>1,500.00</i>	<i>2,311.00</i>
Refunds	15,828.75	18,416.92	23,546.67	45,556.75
Agency, trust, and investment	399,707.65	553,094.44	925,606.07	427,822.57
<i>Taxes and licenses for State</i>	<i>192,567.62</i>	<i>226,627.99</i>	<i>277,322.62</i>	<i>146,679.79</i>
<i>Taxes for county</i>	<i>160,642.20</i>	<i>110,347.13</i>	<i>232,212.90</i>	<i>133,830.43</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>56,667.63</i>	<i>208,413.92</i>	<i>407,383.55</i>	<i>141,762.35</i>
<i>All other</i>	<i>830.40</i>	<i>7,705.40</i>	<i>8,687.00</i>	<i>6,650.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$5,005,015.99	\$6,162,436.31	\$6,137,124.12	\$4,087,361.89
Premiums	1,790.30	1,486.00	2,930.87	572.70
Municipal indebtedness	4,057,848.18	4,586,124.06	3,444,176.22	3,155,000.00
Transfers and refunds	16,129.17	20,956.56	175,046.67	102,867.75
Agency, trust, and investment	399,707.65	553,094.44	925,606.07	427,822.57
Total receipts	\$9,480,491.29	\$11,324,097.37	\$10,684,883.95	\$7,773,624.91
Balance on hand, including funds	1,395,195.43	429,054.44	788,650.76	489,759.60
GRAND TOTAL	\$10,875,686.72	\$11,753,151.81	\$11,473,534.71	\$8,263,384.51

1 Includes \$1.40 from administration of trust funds.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Lawrence POPULATION 86,785	Quincy POPULATION 76,909	Newton POPULATION 66,144	Brockton POPULATION 62,407
Maintenance	\$4,222,413.66	\$4,356,898.43	\$4,745,370.76	\$3,704,307.97
<i>Departmental</i>	<i>3,985,514.05</i>	<i>4,122,680.68</i>	<i>4,544,821.35</i>	<i>3,543,993.72</i>
General government	154,437.42	181,187.78	208,402.69	173,212.58
Protection of persons and property	664,511.48	612,919.50	671,444.11	536,729.96
Health and sanitation	386,573.62	414,731.88	384,557.84	329,305.00
Highways	324,364.41	276,408.86	456,671.20	190,892.86
Charities	808,729.25	1,046,399.74	607,923.87	1,107,193.69
Soldiers' benefits	80,842.62	61,956.54	73,996.35	73,420.38
Schools	1,269,697.70	1,253,065.20	1,677,227.69	916,812.79
Libraries	52,821.56	66,993.40	98,654.20	49,681.59
Recreation	70,223.83	98,684.74	160,784.71	61,046.74
Pensions	43,554.87	69,451.29	145,701.30	70,753.70
Unclassified	129,757.29	40,881.75	59,457.39	34,944.43
<i>Public service enterprises</i>	<i>206,023.01</i>	<i>180,914.89</i>	<i>196,799.00</i>	<i>134,992.17</i>
Electric light	—	—	—	—
Water	206,023.01	180,914.89	196,799.00	134,992.17
All other	—	—	—	—
<i>Cemeteries</i>	<i>29,932.12</i>	<i>39,923.15</i>	<i>553.90</i>	<i>24,162.98</i>
<i>Administration of trust funds</i>	<i>944.48</i>	<i>13,379.71</i>	<i>3,196.51</i>	<i>1,159.10</i>
Interest	141,169.63	293,824.92	305,848.04	84,813.82
<i>Loans, general purposes</i>	<i>129,829.63</i>	<i>198,479.96</i>	<i>280,516.07</i>	<i>53,374.95</i>
<i>Loans, public service enterprises</i>	<i>11,340.00</i>	<i>95,344.96</i>	<i>25,331.97</i>	<i>31,438.87</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	684,150.11	629,300.68	857,018.68	463,023.00
<i>Departmental</i>	<i>325,195.40</i>	<i>571,930.26</i>	<i>670,691.33</i>	<i>421,526.63</i>
General government	1,269.25	—	—	—
Protection of persons and property	100,708.17	9,102.19	15,701.12	4,000.00
Health and sanitation	7,546.11	91,243.86	177,877.50	178,204.58
Highways	29,346.16	330,368.78	325,619.79	222,840.85
Charities	75,699.19	31,033.26	748.75	—
Schools	880.00	19,265.98	108,241.91	3,000.00
Libraries	—	328.40	1,899.49	—
Recreation	105,371.52	55,723.08	40,602.77	9,432.57
Unclassified	4,375.00	14,864.71	—	4,048.63
<i>Public service enterprises</i>	<i>357,435.71</i>	<i>56,422.29</i>	<i>186,327.35</i>	<i>41,496.37</i>
Electric light	—	—	—	—
Water	357,435.71	56,422.29	186,327.35	41,496.37
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,519.00</i>	<i>948.13</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	4,190,749.47	5,290,393.61	3,724,122.49	2,913,100.00
<i>From sinking funds</i>	<i>—</i>	<i>150,000.00</i>	<i>55,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>472,741.83</i>	<i>1,427,393.61</i>	<i>2,860,994.23</i>	<i>508,100.00</i>
<i>Bonds refunded, current year</i>	<i>77,455.63</i>	<i>297,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>3,641,530.00</i>	<i>3,566,000.00</i>	<i>2,505,800.00</i>	<i>2,350,000.00</i>
<i>Warrants or orders, previous years</i>	<i>99,022.01</i>	<i>—</i>	<i>207,328.26</i>	<i>—</i>
Transfers	300.42	2,539.64	151,500.00	57,311.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>1,500.00</i>	<i>—</i>
<i>All other</i>	<i>300.42</i>	<i>2,539.64</i>	<i>150,000.00</i>	<i>57,311.00</i>
Refunds	15,828.75	18,416.92	23,546.67	45,556.75
Agency, trust, and investment	398,854.15	555,576.81	879,920.35	313,886.76
<i>Taxes and licenses for State</i>	<i>192,567.52</i>	<i>226,627.99</i>	<i>277,322.62</i>	<i>145,579.79</i>
<i>Taxes for county</i>	<i>150,642.20</i>	<i>110,347.13</i>	<i>232,212.90</i>	<i>133,830.43</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>54,801.43</i>	<i>210,646.09</i>	<i>361,777.63</i>	<i>27,828.34</i>
<i>All other</i>	<i>843.00</i>	<i>7,955.60</i>	<i>8,607.20</i>	<i>6,648.20</i>
RECAPITULATION.				
Maintenance and interest	\$4,363,583.29	\$4,650,723.35	\$5,051,218.80	\$3,789,121.79
Permanent debt (except from sinking funds)	472,741.83	¹ 1,427,393.61	² 860,994.23	508,100.00
Sinking fund requirements from revenue	—	—	1,500.00	—
Outlays	684,150.11	629,300.68	857,018.68	463,023.00
Permanent debt from sinking funds	—	—	150,000.00	55,000.00
Bonds refunded, current year	77,455.63	297,000.00	—	—
Temporary loans	3,640,552.01	3,566,000.00	2,713,128.26	2,350,000.00
Transfers (except to sinking funds) and refunds	16,129.17	20,956.56	173,546.67	102,867.75
Agency, trust, and investment	398,854.15	555,576.81	879,920.35	313,886.76
Total payments	\$9,653,466.19	\$11,146,951.01	\$10,687,326.99	\$7,581,999.30
Balance on hand, including funds	1,222,220.53	606,200.80	786,207.72	681,385.21
GRAND TOTAL	\$10,875,686.72	\$11,753,151.81	\$11,473,534.71	\$8,263,384.51

¹ Includes \$39,000 paid from Federal grants for outlays.² Includes \$68,536.56 paid from Federal grants for outlays.

TABLE I. — Summary of Financial Transactions. Cities

RECEIPTS.	Medford POPULATION 61,444	Malden POPULATION 57,277	Holyoke POPULATION 56,139	Haverhill POPULATION 49,516
REVENUE.	\$3,986,676.08	\$3,399,398.95	\$4,449,759.43	\$3,107,273.31
General	3,267,368.53	2,745,355.21	2,808,155.91	2,525,051.94
<i>Taxes</i>	<i>3,017,762.95</i>	<i>2,576,213.97</i>	<i>2,546,853.35</i>	<i>2,219,907.67</i>
Property, poll, and income	2,985,493.44	2,526,204.71	2,228,038.35	2,158,600.23
Corporation, bank, etc.	32,269.51	50,009.26	318,815.00	61,307.44
<i>Licenses and permits</i>	<i>14,529.10</i>	<i>43,022.47</i>	<i>75,461.95</i>	<i>48,991.17</i>
<i>Fines and forfeits</i>	<i>2,594.35</i>	<i>2,703.15</i>	<i>4,501.64</i>	<i>2,439.99</i>
<i>Grants and gifts</i>	<i>231,143.13</i>	<i>123,415.62</i>	<i>181,338.97</i>	<i>253,713.11</i>
For expenses	147,303.13	118,415.62	117,724.73	235,478.10
For outlays	83,840.00	5,000.00	63,614.24	18,235.01
All other	1,339.00	—	—	—
Commercial	719,307.55	654,043.74	1,641,603.52	582,221.37
<i>Special assessments</i>	<i>34,538.70</i>	<i>51,436.61</i>	<i>2,015.58</i>	<i>1,533.31</i>
To meet expenses	17,198.99	8,248.33	2,015.58	1,533.31
To meet outlays	17,339.71	43,188.28	—	—
<i>Privileges</i>	<i>96,720.01</i>	<i>76,436.69</i>	<i>75,904.45</i>	<i>74,334.81</i>
<i>Departmental</i>	<i>1 247,657.86</i>	<i>2 185,949.93</i>	<i>111,930.11</i>	<i>262,851.26</i>
General government	7,629.44	5,730.95	7,008.84	10,830.63
Protection of persons and property	707.39	3,445.71	1,519.22	1,985.29
Health and sanitation	10,612.34	21,306.52	3,261.10	13,258.44
Highways	462.50	10.00	2,075.69	327.85
Charities	185,568.99	136,531.19	84,105.37	224,562.47
Soldiers' benefits	5,360.75	4,565.75	3,752.50	5,328.50
Schools	35,006.75	5,460.43	9,321.55	4,984.63
Libraries	2,135.37	2,276.73	—	1,402.73
Recreation	—	27.50	154.62	170.72
Unclassified	1 174.33	2 6,595.15	731.22	—
<i>Public service enterprises</i>	<i>220,351.05</i>	<i>234,328.38</i>	<i>1,389,609.20</i>	<i>186,735.16</i>
Electric light	—	—	3 1,190,179.70	—
Water	220,351.05	234,328.38	199,429.50	186,735.16
All other	—	—	—	—
<i>Cemeteries</i>	<i>47,616.76</i>	<i>25,225.40</i>	—	68.75
<i>Interest</i>	<i>72,423.17</i>	<i>80,666.73</i>	<i>62,144.18</i>	<i>56,688.08</i>
On sinking funds	1,116.89	7,474.89	—	1,149.85
On trust and investment funds	3,849.76	25,386.65	33,239.50	15,444.61
All other	67,456.52	47,805.19	28,904.68	40,103.62
NON-REVENUE.	\$4,311,055.25	\$3,389,984.22	\$3,079,882.49	\$2,608,106.03
Offsets to outlays	46,190.91	46,589.46	1,118.38	73,846.68
<i>Departmental</i>	<i>38,763.85</i>	<i>46,589.46</i>	<i>1,118.38</i>	<i>70,863.63</i>
<i>Public service enterprises</i>	<i>7,427.06</i>	—	—	<i>2,983.15</i>
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	3,911,999.25	2,974,643.76	2,725,429.82	2,238,750.85
<i>Loans, general purposes</i>	<i>851,000.00</i>	<i>385,000.00</i>	<i>43,000.00</i>	<i>504,000.00</i>
<i>Loans, public service enterprises</i>	<i>65,000.00</i>	<i>35,000.00</i>	<i>100,000.00</i>	<i>18,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	<i>92,093.94</i>	<i>104,564.25</i>	<i>181,895.82</i>	<i>90,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,900,000.00</i>	<i>2,400,000.00</i>	<i>2,400,000.00</i>	<i>1,625,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	<i>48,713.81</i>	—	—
<i>Premiums</i>	<i>3,905.31</i>	<i>1,565.70</i>	<i>534.00</i>	<i>1,750.85</i>
Transfers	6,574.61	3,800.00	7,720.47	42,471.48
<i>From sinking funds</i>	—	—	—	—
All other	6,574.61	3,800.00	7,720.47	42,471.48
Refunds	16,554.75	24,825.74	12,606.07	21,954.59
Agency, trust, and investment	329,735.73	340,125.26	333,007.75	231,082.43
<i>Taxes and licenses for State</i>	<i>148,592.50</i>	<i>133,555.00</i>	<i>157,782.73</i>	<i>105,208.60</i>
<i>Taxes for county</i>	<i>124,689.79</i>	<i>112,046.06</i>	<i>132,211.80</i>	<i>81,950.12</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>51,921.24</i>	<i>91,092.00</i>	<i>39,725.02</i>	<i>39,158.21</i>
All other	4,532.20	5,432.20	3,288.20	4,765.60
RECAPITULATION.				
Revenue and offsets to outlays	\$4,032,866.99	\$3,445,988.41	\$4,450,877.81	\$3,181,119.99
Premiums	3,905.31	1,365.70	534.00	1,750.85
Municipal indebtedness	3,908,093.94	2,973,278.06	2,724,895.82	2,237,000.00
Transfers and refunds	23,129.36	28,625.74	20,326.54	64,426.07
Agency, trust, and investment	329,735.73	340,125.26	333,007.75	231,082.43
Total receipts	\$8,297,731.33	\$6,789,383.17	\$7,529,641.92	\$5,715,379.34
Balance on hand, including funds	569,997.82	484,240.42	493,680.72	555,870.75
GRAND TOTAL	\$8,657,729.15	\$7,273,623.59	\$8,023,322.64	\$6,271,250.09

¹ Includes \$37.50 from administration of trust funds.

² Includes \$16.50 from administration of trust funds.

³ Includes \$330,600.86 from gas.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Medford POPULATION 61,444	Malden POPULATION 57,277	Holyoke POPULATION 56,139	Haverhill POPULATION 49,516
Maintenance	\$3,278,747.54	\$2,991,103.97	\$3,688,336.18	\$2,950,239.27
<i>Departmental</i>	<i>3,153,830.29</i>	<i>2,858,341.49</i>	<i>2,634,726.08</i>	<i>2,820,926.77</i>
General government	152,789.82	102,697.29	162,893.36	109,869.40
Protection of persons and property	460,523.65	513,294.09	547,874.72	383,320.50
Health and sanitation	240,319.03	251,551.22	222,616.80	140,519.76
Highways	177,183.38	169,741.77	94,786.00	173,526.68
Charities	645,705.27	705,349.76	502,251.30	1,089,750.75
Soldiers' benefits	64,733.37	45,704.47	50,531.70	48,925.35
Schools	1,128,488.88	789,613.36	800,924.49	663,953.15
Libraries	39,998.95	51,129.61	39,519.85	40,166.86
Recreation	69,729.16	68,598.19	54,215.25	34,254.69
Pensions	50,699.79	65,851.82	72,762.03	37,140.59
Unclassified	123,658.99	94,809.91	86,350.58	99,499.04
<i>Public service enterprises</i>	<i>86,310.25</i>	<i>96,135.92</i>	<i>1,052,099.64</i>	<i>126,886.29</i>
Electric light	—	—	1,906,143.92	—
Water	86,310.25	96,135.92	145,955.62	126,865.29
All other	—	—	—	21.00
<i>Cemeteries</i>	<i>36,796.32</i>	<i>35,835.69</i>	<i>—</i>	<i>756.95</i>
<i>Administration of trust funds</i>	<i>1,810.68</i>	<i>790.87</i>	<i>1,510.56</i>	<i>1,669.26</i>
Interest	205,629.72	181,905.36	102,545.89	54,987.94
<i>Loans, general purposes</i>	<i>138,703.90</i>	<i>124,474.96</i>	<i>64,070.89</i>	<i>60,657.32</i>
<i>Loans, public service enterprises</i>	<i>66,653.95</i>	<i>57,430.41</i>	<i>38,475.00</i>	<i>4,330.62</i>
<i>Loans, cemeteries</i>	<i>271.87</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	690,676.48	384,814.74	416,275.40	336,042.49
<i>Departmental</i>	<i>625,236.67</i>	<i>333,330.25</i>	<i>146,364.31</i>	<i>287,866.03</i>
General government	231,647.76	—	—	405.80
Protection of persons and property	7,487.62	—	—	9,058.34
Health and sanitation	119,605.16	86,083.06	29,781.98	54,214.62
Highways	245,250.16	242,286.36	29,562.38	139,142.39
Charities	—	—	—	42,969.07
Schools	—	—	—	—
Libraries	1,913.67	—	—	3,577.07
Recreation	16,296.69	4,960.83	—	29,238.04
Unclassified	3,035.51	—	87,019.95	9,260.70
<i>Public service enterprises</i>	<i>63,938.10</i>	<i>44,484.49</i>	<i>269,911.09</i>	<i>48,176.46</i>
Electric light	—	—	2,253,329.48	—
Water	63,938.10	44,484.49	16,581.61	48,176.46
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,501.81</i>	<i>7,000.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	3,664,936.17	2,949,594.53	3,078,821.46	2,114,079.76
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,772,842.23</i>	<i>507,778.70</i>	<i>496,925.64</i>	<i>324,079.76</i>
<i>Bonds refunded, current year</i>	<i>92,093.94</i>	<i>104,564.25</i>	<i>181,895.82</i>	<i>90,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,800,000.00</i>	<i>2,800,000.00</i>	<i>2,400,000.00</i>	<i>1,700,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>37,251.58</i>	<i>—</i>	<i>—</i>
Transfers	6,574.61	3,800.00	7,720.47	42,471.48
<i>To sinking funds from revenue</i>	<i>—</i>	<i>3,700.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,574.61</i>	<i>100.00</i>	<i>7,720.47</i>	<i>42,471.48</i>
Refunds	16,554.75	24,825.74	12,606.07	21,954.59
Agency, trust, and investment	346,019.89	377,954.13	326,850.17	213,717.12
<i>Taxes and licenses for State</i>	<i>148,592.60</i>	<i>133,555.00</i>	<i>157,782.73</i>	<i>105,808.60</i>
<i>Taxes for county</i>	<i>124,689.79</i>	<i>112,046.06</i>	<i>132,211.80</i>	<i>81,950.12</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>68,166.75</i>	<i>128,920.27</i>	<i>33,578.24</i>	<i>21,792.90</i>
<i>All other</i>	<i>4,571.85</i>	<i>3,432.80</i>	<i>3,277.40</i>	<i>4,765.60</i>
RECAPITULATION.				
Maintenance and interest	\$3,484,377.26	\$3,173,009.33	\$3,790,882.07	\$3,005,227.21
Permanent debt (except from sinking funds)	3,772,842.23	507,778.70	496,925.64	324,079.76
Sinking fund requirements from revenue	—	3,700.00	—	—
Outlays	690,676.48	384,814.74	416,275.40	336,042.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	92,093.94	104,564.25	181,895.82	90,000.00
Temporary loans	2,800,000.00	2,337,251.58	2,400,000.00	1,700,000.00
Transfers (except to sinking funds) and refunds	23,129.36	24,925.74	20,326.54	64,426.07
Agency, trust, and investment	346,019.89	377,954.13	326,850.17	213,717.12
Total payments	\$8,209,139.16	\$6,913,998.47	\$7,633,155.64	\$5,733,492.65
<i>Balance on hand, including funds</i>	<i>448,589.99</i>	<i>359,625.12</i>	<i>390,167.00</i>	<i>537,757.44</i>
GRAND TOTAL	\$8,657,729.15	\$7,273,623.59	\$8,023,322.64	\$6,271,250.09

¹ Includes \$340,550.74 for gas.² Includes \$38,962.37 for gas.³ Includes \$6,762.71 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Pittsfield POPULATION 47,516	Everett POPULATION 47,228	Salem POPULATION 43,472	Chelsea POPULATION 42,673
REVENUE.	\$2,958,516.93	\$3,323,006.65	\$2,703,982.55	\$2,640,799.31
General	2,447,319.94	2,768,465.52	2,220,652.13	2,205,854.14
<i>Taxes</i>	<i>2,199,423.40</i>	<i>2,615,077.19</i>	<i>2,036,001.22</i>	<i>2,062,260.16</i>
Property, poll, and income	2,067,887.32	2,453,884.44	1,873,937.91	1,973,521.75
Corporation, bank, etc.	131,536.08	161,192.75	162,063.31	88,738.41
<i>Licenses and permits</i>	<i>71,453.49</i>	<i>33,490.75</i>	<i>51,745.15</i>	<i>55,374.97</i>
<i>Fines and forfeits</i>	<i>3,120.85</i>	<i>4,660.43</i>	<i>1,257.80</i>	<i>3,339.40</i>
<i>Grants and gifts</i>	<i>172,829.97</i>	<i>115,234.23</i>	<i>131,647.96</i>	<i>84,874.76</i>
For expenses	125,714.64	115,234.23	131,647.96	84,874.76
For outlays	47,115.33	—	—	—
<i>All other</i>	<i>492.23</i>	<i>2.92</i>	—	<i>4.85</i>
Commercial	511,196.99	554,541.13	483,330.42	434,945.17
<i>Special assessments</i>	<i>45,421.82</i>	<i>4,846.53</i>	<i>562.86</i>	<i>8,235.60</i>
To meet expenses	45,421.82	—	18.00	8,225.50
To meet outlays	—	4,846.53	544.86	—
<i>Privileges</i>	<i>89,090.93</i>	<i>57,832.42</i>	<i>60,264.63</i>	<i>35,206.85</i>
<i>Departmental</i>	<i>164,544.74</i>	<i>231,321.61</i>	<i>180,877.72</i>	<i>150,230.17</i>
General government	10,471.83	7,068.45	5,191.87	3,705.78
Protection of persons and property	1,419.71	889.52	5,662.55	2,143.52
Health and sanitation	6,789.24	6,352.28	15,501.25	1,261.20
Highways	496.76	382.52	3,137.13	5.53
Charities	130,522.01	174,920.07	121,378.32	134,439.50
Soldiers' benefits	3,932.47	6,484.75	5,848.50	5,485.95
Schools	10,078.27	7,837.94	2,993.67	2,293.49
Libraries	—	1,159.81	885.19	482.93
Recreation	793.45	9,839.64	19,876.24	297.64
Unclassified	41.00	6,986.63	403.00	114.63
<i>Public service enterprises</i>	<i>184,603.78</i>	<i>203,370.24</i>	<i>192,548.96</i>	<i>168,532.71</i>
Electric light	—	—	—	—
Water	184,603.78	203,370.24	192,241.77	168,058.81
All other	—	—	307.19	523.90
<i>Cemeteries</i>	—	18,486.77	8,472.79	—
<i>Interest</i>	<i>27,535.72</i>	<i>43,083.56</i>	<i>40,603.46</i>	<i>72,699.94</i>
On sinking funds	—	2,570.00	—	14,319.78
On trust and investment funds	—	8,156.30	11,642.85	1,388.40
All other	27,535.72	37,357.26	28,960.61	56,991.76
NON-REVENUE.	\$1,552,330.18	\$2,860,787.03	\$1,995,320.45	\$3,560,034.68
Offsets to outlays	31,291.52	3,491.68	56,747.11	94.84
<i>Departmental</i>	<i>31,291.52</i>	<i>3,491.68</i>	<i>56,747.11</i>	<i>94.84</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	1,215,000.00	2,509,732.05	1,701,192.97	3,045,206.15
<i>Loans, general purposes</i>	—	<i>298,000.00</i>	<i>45,000.00</i>	<i>325,000.00</i>
<i>Loans, public service enterprises</i>	—	30,000.00	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	<i>29,722.85</i>	—	<i>468,753.91</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,215,000.00</i>	<i>2,150,000.00</i>	<i>1,575,000.00</i>	<i>2,214,186.05</i>
<i>Unpaid warrants or orders, current year</i>	—	—	<i>81,040.42</i>	<i>37,266.19</i>
<i>Premiums</i>	—	<i>2,009.20</i>	<i>152.55</i>	—
Transfers	5,636.90	23,714.17	1,650.01	8,949.07
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	5,636.90	23,714.17	1,650.01	8,949.07
Refunds	10,703.08	13,061.71	5,221.88	10,569.04
Agency, trust, and investment	289,698.68	310,787.42	230,508.48	495,215.58
<i>Taxes and licenses for State</i>	<i>115,670.00</i>	<i>132,614.24</i>	<i>107,677.50</i>	<i>92,896.29</i>
<i>Taxes for county</i>	<i>144,859.57</i>	<i>110,915.32</i>	<i>84,448.02</i>	—
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>22,744.46</i>	<i>64,850.86</i>	<i>36,771.76</i>	<i>402,319.29</i>
<i>All other</i>	<i>6,424.65</i>	<i>2,407.00</i>	<i>1,611.20</i>	—
RECAPITULATION.				
Revenue and offsets to outlays	\$2,989,808.45	\$3,326,498.33	\$2,760,729.66	\$2,640,894.15
Premiums	—	2,009.20	152.55	—
Municipal indebtedness	1,215,000.00	2,507,722.85	1,701,040.42	3,045,206.15
Transfers and refunds	16,339.98	36,775.88	6,871.89	19,518.11
Agency, trust, and investment	289,698.68	310,787.42	230,508.48	495,215.58
Total receipts	\$4,510,847.11	\$6,183,793.68	\$4,699,303.00	\$6,200,833.99
<i>Balance on hand, including funds</i>	<i>416,606.36</i>	<i>523,399.42</i>	<i>376,199.59</i>	<i>540,866.19</i>
GRAND TOTAL	\$4,927,453.47	\$6,707,193.10	\$5,074,502.59	\$6,741,690.18

Graded According to Population of 1935 — Continued.

PAYMENTS.	Pittsfield POPULATION 47,516	Everett POPULATION 47,228	Salem POPULATION 43,472	Chelsea POPULATION 42,673
Maintenance	\$2,341,107.68	\$2,920,285.51	\$2,216,756.22	\$2,478,255.20
<i>Departmental</i>	<i>2,293,384.24</i>	<i>2,806,266.39</i>	<i>2,082,889.04</i>	<i>2,408,341.68</i>
General government	108,686.94	121,186.36	95,269.55	121,170.91
Protection of persons and property	295,269.28	480,943.19	317,251.04	432,553.48
Health and sanitation	136,837.27	164,373.37	162,407.30	167,945.41
Highways	175,563.03	133,809.35	203,253.83	124,578.19
Charities	623,504.34	723,799.67	572,518.48	672,625.39
Soldiers' benefits	61,685.92	85,151.18	41,945.11	50,365.82
Schools	782,199.63	788,524.09	525,585.94	628,362.82
Libraries	28,000.00	40,566.77	36,123.61	20,569.90
Recreation	18,893.13	74,778.07	67,570.82	45,202.51
Pensions	17,083.25	71,729.87	26,816.56	55,676.91
Unclassified	45,661.45	121,404.47	34,146.80	89,290.34
<i>Public service enterprises</i>	<i>47,260.74</i>	<i>89,101.08</i>	<i>111,091.43</i>	<i>68,863.26</i>
Electric light	—	—	—	—
Water	47,260.74	89,101.08	109,443.29	68,863.26
All other	—	—	1,648.14	—
<i>Cemeteries</i>	<i>—</i>	<i>23,693.29</i>	<i>20,364.19</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>462.70</i>	<i>1,224.75</i>	<i>2,411.56</i>	<i>1,050.26</i>
Interest	75,432.64	157,432.73	50,561.13	159,824.09
<i>Loans, general purposes</i>	<i>66,757.64</i>	<i>90,779.71</i>	<i>36,958.13</i>	<i>114,734.07</i>
<i>Loans, public service enterprises</i>	<i>8,675.00</i>	<i>66,653.02</i>	<i>13,606.00</i>	<i>45,040.02</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	446,533.74	240,674.40	203,095.25	29,637.44
<i>Departmental</i>	<i>367,710.56</i>	<i>238,421.19</i>	<i>181,557.84</i>	<i>26,737.10</i>
General government	—	480.00	—	741.25
Protection of persons and property	23,095.72	39,354.12	4,390.27	1,227.41
Health and sanitation	222,923.71	9,266.72	47,612.86	4,146.17
Highways	109,365.98	146,263.47	30,752.72	9,921.66
Charities	—	—	—	—
Schools	2,439.22	24,305.66	550.00	—
Libraries	—	—	2,073.00	—
Recreation	6,859.29	18,751.22	11,643.90	10,190.61
Unclassified	3,026.64	—	84,535.09	510.00
<i>Public service enterprises</i>	<i>78,823.18</i>	<i>1,522.76</i>	<i>13,059.13</i>	<i>2,900.34</i>
Electric light	—	—	—	—
Water	78,823.18	1,522.76	13,059.13	2,900.34
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>730.45</i>	<i>8,478.28</i>	<i>—</i>
Municipal indebtedness	1,573,400.00	2,607,167.05	2,081,573.58	3,115,952.51
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>323,400.00</i>	<i>377,444.20</i>	<i>260,500.00</i>	<i>360,607.80</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>29,722.85</i>	<i>—</i>	<i>468,753.91</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,250,000.00</i>	<i>2,200,000.00</i>	<i>1,750,000.00</i>	<i>2,357,938.51</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>71,073.58</i>	<i>28,652.29</i>
Transfers	5,636.90	23,714.17	1,650.01	8,949.07
<i>To sinking funds from revenue</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>	<i>4,608.00</i>
<i>All other</i>	<i>5,636.90</i>	<i>21,714.17</i>	<i>1,650.01</i>	<i>4,441.07</i>
Refunds	10,703.08	13,061.71	5,221.88	10,569.04
Agency, trust, and investment	281,577.16	339,708.99	232,373.92	515,632.65
<i>Taxes and licenses for State</i>	<i>115,670.00</i>	<i>132,614.24</i>	<i>107,677.50</i>	<i>92,896.29</i>
<i>Taxes for county</i>	<i>144,859.57</i>	<i>110,915.32</i>	<i>84,448.02</i>	<i>—</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>14,622.94</i>	<i>93,792.23</i>	<i>38,631.80</i>	<i>422,736.36</i>
<i>All other</i>	<i>6,424.65</i>	<i>2,387.20</i>	<i>1,616.60</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$2,416,540.32	\$3,077,718.24	\$2,267,317.35	\$2,638,079.29
Permanent debt (except from sinking funds)	323,400.00	377,444.20	260,500.00	360,607.80
Sinking fund requirements from revenue	—	2,000.00	—	4,508.00
Outlays	446,533.74	240,674.40	203,095.25	29,637.44
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	29,722.85	—	468,753.91
Temporary loans	1,250,000.00	2,200,000.00	1,821,073.58	2,286,590.80
Transfers (except to sinking funds) and refunds	16,339.98	34,775.88	6,871.89	15,010.11
Agency, trust, and investment	281,577.16	339,708.99	232,373.92	515,632.65
Total payments	\$4,734,391.20	\$6,302,044.56	\$4,791,231.99	\$6,318,820.00
Balance on hand, including funds	193,062.27	496,148.54	283,270.60	422,870.18
GRAND TOTAL	\$4,927,453.47	\$6,707,193.10	\$5,074,502.59	\$6,741,690.18

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Chicopee POPULATION 41,952	Fitchburg POPULATION 41,700	Waltham POPULATION 40,557	Taunton POPULATION 37,431
REVENUE.	\$2,794,500.56	\$2,761,710.70	\$2,650,919.84	\$2,649,101.74
General	1,979,106.52	2,162,040.99	2,265,021.65	1,580,658.97
<i>Taxes</i>	<i>1,841,000.89</i>	<i>1,864,816.39</i>	<i>2,070,005.05</i>	<i>1,441,916.92</i>
Property, poll, and income	1,676,281.44	1,733,085.32	1,894,964.96	1,321,617.57
Corporation, bank, etc.	164,719.45	131,731.07	175,040.09	120,299.35
<i>Licenses and permits</i>	<i>27,175.70</i>	<i>45,841.00</i>	<i>45,833.90</i>	<i>39,006.00</i>
<i>Fines and forfeits</i>	<i>2,775.60</i>	<i>1,558.95</i>	<i>2,382.78</i>	<i>769.86</i>
<i>Grants and gifts</i>	<i>108,154.43</i>	<i>249,824.65</i>	<i>144,901.94</i>	<i>98,479.14</i>
For expenses	97,754.43	79,233.51	119,100.80	98,479.14
For outlays	10,400.00	170,591.14	25,801.14	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>1,897.98</i>	<i>487.06</i>
Commercial	815,394.04	599,669.71	385,898.19	1,068,442.77
<i>Special assessments</i>	<i>1,978.65</i>	<i>2,565.50</i>	<i>18,303.67</i>	<i>874.85</i>
To meet expenses	—	—	95.13	—
To meet outlays	1,978.65	2,565.50	18,208.44	874.85
<i>Privileges</i>	<i>47,700.64</i>	<i>65,311.19</i>	<i>64,614.94</i>	<i>63,865.02</i>
<i>Departmental</i>	<i>76,887.04</i>	<i>335,434.12</i>	<i>109,587.82</i>	<i>147,604.65</i>
General government	5,981.67	6,832.98	5,686.17	6,788.50
Protection of persons and property	598.97	3,213.86	4,600.57	946.45
Health and sanitation	2,449.30	13,221.77	20,132.16	23,017.02
Highways	16.66	25,040.42	220.86	—
Charities	61,365.08	255,358.36	63,538.87	80,737.38
Soldiers' benefits	3,538.00	4,070.10	1,494.50	2,216.50
Schools	2,319.07	26,426.96	10,137.68	29,523.19
Libraries	599.12	722.45	2,378.79	462.75
Recreation	16.67	—	—	—
Unclassified	2.50	547.22	1,398.22	3,912.86
<i>Public service enterprises</i>	<i>643,440.02</i>	<i>160,823.81</i>	<i>144,225.73</i>	<i>809,383.29</i>
Electric light	443,456.38	—	—	687,648.38
Water	199,983.64	150,823.81	144,064.73	121,734.91
All other	—	—	161.00	—
<i>Cemeteries</i>	<i>4,425.15</i>	<i>15,085.97</i>	<i>16,628.00</i>	<i>13,534.80</i>
<i>Interest</i>	<i>40,962.54</i>	<i>30,449.12</i>	<i>42,638.13</i>	<i>33,180.16</i>
On sinking funds	1,403.05	13,601.94	7,485.87	3,562.24
On trust and investment funds	—	—	—	1,788.27
All other	39,559.49	16,847.18	35,052.26	27,829.65
NON-REVENUE.	\$2,284,785.33	\$2,361,905.26	\$2,577,982.75	\$1,875,105.12
Offsets to outlays	17,991.33	20,399.15	40,067.42	32,651.68
<i>Departmental</i>	<i>17,891.33</i>	<i>20,399.15</i>	<i>35,763.68</i>	<i>31,379.20</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,303.74</i>	<i>1,272.48</i>
<i>Cemeteries</i>	<i>100.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,092,137.50	2,056,285.57	2,286,819.87	1,539,062.46
<i>Loans, general purposes</i>	<i>172,000.00</i>	<i>409,000.00</i>	<i>705,000.00</i>	<i>227,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>515,000.00</i>	<i>22,500.00</i>	<i>30,961.07</i>	<i>10,869.10</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,405,000.00</i>	<i>1,623,784.62</i>	<i>1,550,000.00</i>	<i>1,300,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>137.50</i>	<i>990.95</i>	<i>858.80</i>	<i>1,193.36</i>
Transfers	1,572.45	15,782.39	3,868.79	51,935.24
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>48,000.00</i>
<i>All other</i>	<i>1,572.45</i>	<i>15,782.39</i>	<i>3,868.79</i>	<i>3,935.24</i>
Refunds	4,350.62	10,154.11	15,435.32	9,208.98
Agency, trust, and investment	168,733.43	259,284.04	231,791.35	242,246.76
<i>Taxes and licenses for State</i>	<i>78,246.12</i>	<i>96,285.00</i>	<i>104,370.00</i>	<i>70,650.76</i>
<i>Taxes for county</i>	<i>65,489.05</i>	<i>90,126.03</i>	<i>87,580.96</i>	<i>53,354.26</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>21,766.43</i>	<i>69,919.61</i>	<i>37,019.59</i>	<i>115,880.14</i>
<i>All other</i>	<i>3,241.83</i>	<i>2,953.40</i>	<i>2,820.80</i>	<i>2,361.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$2,812,491.89	\$2,782,109.85	\$2,690,987.26	\$2,681,753.42
Premiums	137.50	990.95	858.80	1,193.36
Municipal indebtedness	2,092,000.00	2,055,294.62	2,285,961.07	1,537,869.10
Transfers and refunds	5,923.07	25,936.50	19,304.11	61,144.22
Agency, trust, and investment	168,733.43	259,284.04	231,791.35	242,246.76
Total receipts	\$5,079,285.89	\$5,123,615.96	\$5,228,902.59	\$4,524,206.86
<i>Balance on hand, including funds</i>	<i>565,588.61</i>	<i>748,357.57</i>	<i>374,324.67</i>	<i>502,499.86</i>
GRAND TOTAL	\$5,644,874.50	\$5,871,973.53	\$5,603,227.26	\$5,026,706.72

Graded According to Population of 1935 — Continued.

PAYMENTS.	Chicopee POPULATION 41,952	Fitchburg POPULATION 41,700	Waltham POPULATION 40,557	Taunton POPULATION 37,431
Maintenance	\$2,287,085.09	\$2,250,792.60	\$2,253,954.63	\$2,199,369.35
<i>Departmental</i>	<i>1,810,074.16</i>	<i>2,163,586.30</i>	<i>2,145,522.64</i>	<i>1,723,283.13</i>
General government	94,606.69	105,401.35	126,005.15	84,995.41
Protection of persons and property	307,746.81	312,235.99	315,272.98	257,944.60
Health and sanitation	122,771.82	137,807.37	173,910.27	105,542.57
Highways	113,040.13	149,936.78	130,049.52	120,723.49
Charities	393,833.18	658,972.20	443,176.20	468,558.83
Soldiers' benefits	63,059.12	40,810.29	24,128.24	42,003.13
Schools	599,135.26	603,115.89	608,325.04	515,798.69
Libraries	21,605.25	29,591.52	40,328.23	23,899.00
Recreation	12,485.28	35,007.52	47,009.22	16,058.24
Pensions	14,044.35	47,049.45	36,536.78	10,811.35
Unclassified	67,746.27	13,657.94	200,781.01	76,947.82
<i>Public service enterprises</i>	<i>466,035.35</i>	<i>56,055.56</i>	<i>79,387.30</i>	<i>460,416.96</i>
Electric light	344,169.98	—	—	373,487.75
Water	121,865.37	56,055.56	79,387.30	86,929.21
All other	—	—	—	—
<i>Cemeteries</i>	<i>10,166.69</i>	<i>30,007.79</i>	<i>27,855.52</i>	<i>13,999.79</i>
<i>Administration of trust funds</i>	<i>808.89</i>	<i>1,142.95</i>	<i>1,189.17</i>	<i>1,669.47</i>
Interest	55,291.56	80,692.02	129,416.84	68,177.06
<i>Loans, general purposes</i>	<i>42,584.06</i>	<i>66,254.52</i>	<i>114,988.09</i>	<i>46,584.56</i>
<i>Loans, public service enterprises</i>	<i>12,707.50</i>	<i>14,437.50</i>	<i>14,428.75</i>	<i>21,592.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	350,312.33	871,581.34	314,165.40	187,036.42
<i>Departmental</i>	<i>192,212.86</i>	<i>844,926.37</i>	<i>290,997.57</i>	<i>129,359.65</i>
General government	630.94	—	—	43.34
Protection of persons and property	2,430.94	—	461.00	3,041.00
Health and sanitation	42,072.78	18,417.82	148,605.46	2,023.65
Highways	86,664.16	354,373.75	129,910.23	37,105.68
Charities	31,181.93	16,023.66	—	2,857.00
Schools	75.00	451,504.01	10,378.50	8,393.24
Libraries	—	4,606.13	—	—
Recreation	28,157.11	—	1,642.38	1,815.64
Unclassified	1,000.00	—	—	74,075.10
<i>Public service enterprises</i>	<i>157,999.47</i>	<i>25,360.31</i>	<i>22,037.75</i>	<i>57,676.77</i>
Electric light	146,312.10	—	—	52,009.34
Water	11,687.37	25,360.31	22,037.75	5,667.43
All other	—	—	—	—
<i>Cemeteries</i>	<i>100.00</i>	<i>1,295.66</i>	<i>1,130.08</i>	<i>—</i>
Municipal indebtedness	2,395,167.14	2,034,700.00	2,249,143.73	2,028,484.97
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>48,000.00</i>
<i>From revenue and other sources</i>	<i>475,167.14</i>	<i>412,200.00</i>	<i>618,182.66</i>	<i>369,615.87</i>
<i>Bonds refunded, current year</i>	<i>515,000.00</i>	<i>22,500.00</i>	<i>30,961.07</i>	<i>10,869.10</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,405,000.00</i>	<i>1,600,000.00</i>	<i>1,600,000.00</i>	<i>1,600,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,572.45	15,782.39	3,868.79	51,935.24
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>500.00</i>
<i>All other</i>	<i>1,572.45</i>	<i>15,782.39</i>	<i>3,868.79</i>	<i>51,435.24</i>
Refunds	4,350.62	10,154.11	15,435.32	9,208.98
Agency, trust, and investment	168,296.46	254,402.77	235,453.05	200,224.44
<i>Taxes and licenses for State</i>	<i>73,246.12</i>	<i>96,285.00</i>	<i>104,370.00</i>	<i>70,660.76</i>
<i>Taxes for county</i>	<i>65,439.05</i>	<i>90,126.03</i>	<i>87,580.96</i>	<i>53,354.26</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>21,285.86</i>	<i>65,023.34</i>	<i>40,668.69</i>	<i>73,850.62</i>
<i>All other</i>	<i>3,275.43</i>	<i>2,968.40</i>	<i>2,833.40</i>	<i>2,368.80</i>
RECAPITULATION.				
Maintenance and interest	\$2,342,376.65	\$2,331,484.62	\$2,383,371.47	\$2,267,546.41
Permanent debt (except from sinking funds)	475,167.14	412,200.00	618,182.66	369,615.87
Sinking fund requirements from revenue	—	—	—	500.00
Outlays	350,312.33	871,581.34	314,165.40	187,036.42
Permanent debt from sinking funds	—	—	—	48,000.00
Bonds refunded, current year	515,000.00	22,500.00	30,961.07	10,869.10
Temporary loans	1,405,000.00	1,600,000.00	1,600,000.00	1,600,000.00
Transfers (except to sinking funds) and refunds	5,923.07	25,936.50	19,304.11	60,644.22
Agency, trust, and investment	168,296.46	254,402.77	235,453.05	200,224.44
Total payments	\$5,262,075.65	\$5,518,105.23	\$5,201,437.76	\$4,744,436.46
Balance on hand, including funds	382,798.85	353,868.30	401,789.50	232,270.26
GRAND TOTAL	\$5,644,874.50	\$5,871,973.53	\$5,603,227.26	\$5,026,706.72

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Revere POPULATION 35,319	Beverly POPULATION 25,871	Northampton POPULATION 24,525	Melrose POPULATION 24,256
REVENUE.	\$2,214,601.04	\$1,831,290.40	\$1,225,235.88	\$1,677,423.63
General	1,899,803.98	1,547,724.14	965,776.77	1,343,620.67
<i>Taxes</i>	<i>1,770,779.49</i>	<i>1,465,763.28</i>	<i>860,051.19</i>	<i>1,281,302.98</i>
Property, poll, and income	1,761,600.30	1,417,250.21	809,590.11	1,271,893.15
Corporation, bank, etc.	9,179.19	48,513.07	40,461.08	9,409.83
<i>Licenses and permits</i>	<i>54,188.30</i>	<i>17,248.81</i>	<i>27,838.18</i>	<i>3,336.00</i>
<i>Fines and forfeits</i>	<i>3,450.75</i>	<i>199.91</i>	<i>2,188.45</i>	<i>695.00</i>
<i>Grants and gifts</i>	<i>71,385.44</i>	<i>64,512.14</i>	<i>85,689.35</i>	<i>58,286.69</i>
For expenses	65,535.44	64,512.14	85,689.35	53,452.18
For outlays	5,850.00	—	—	4,834.51
<i>All other</i>	<i>—</i>	<i>—</i>	<i>9.60</i>	<i>—</i>
Commercial	314,797.06	283,566.26	259,459.11	333,802.36
<i>Special assessments</i>	<i>2,953.79</i>	<i>11,571.41</i>	<i>2,636.64</i>	<i>33,222.60</i>
To meet expenses	2,953.79	—	—	6,266.59
To meet outlays	—	11,571.41	2,636.64	26,956.01
<i>Privileges</i>	<i>36,416.34</i>	<i>46,295.66</i>	<i>38,225.31</i>	<i>57,166.77</i>
<i>Departmental</i>	<i>131,387.44</i>	<i>118,422.69</i>	<i>94,477.62</i>	<i>185,730.78</i>
General government	4,009.85	3,181.05	1,497.20	3,690.48
Protection of persons and property	240.62	454.72	182.07	554.32
Health and sanitation	2,586.37	4,943.96	3,649.34	6,510.78
Highways	140.00	289.22	719.02	17,320.39
Charities	111,695.34	80,159.93	44,124.97	39,961.38
Soldiers' benefits	5,423.78	1,411.00	3,300.63	2,353.00
Schools	1,810.21	17,253.13	39,316.47	3,335.16
Libraries	257.50	259.29	878.52	1,221.54
Recreation	—	372.55	—	8,247.95
Unclassified	5,223.77	10,097.84	809.40	12,535.78
<i>Public service enterprises</i>	<i>117,802.77</i>	<i>73,841.84</i>	<i>81,209.95</i>	<i>111,977.60</i>
Electric light	—	—	—	—
Water	117,802.77	73,841.84	78,986.36	111,977.60
All other	—	—	2,223.59	—
<i>Cemeteries</i>	<i>—</i>	<i>11,958.48</i>	<i>8,766.87</i>	<i>16,481.28</i>
<i>Interest</i>	<i>26,237.72</i>	<i>21,476.28</i>	<i>34,139.72</i>	<i>29,223.33</i>
On sinking funds	—	—	—	—
On trust and investment funds	56.26	4,868.95	20,028.43	1,620.75
All other	26,181.46	16,607.33	14,111.29	27,602.58
NON-REVENUE.	\$2,813,326.05	\$1,673,644.22	\$603,256.55	\$1,342,875.68
Offsets to outlays	1,762.50	11,850.00	14,011.40	29,616.33
<i>Departmental</i>	<i>1,762.50</i>	<i>11,850.00</i>	<i>14,011.40</i>	<i>29,616.33</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,717,000.00	1,485,488.55	425,000.00	1,137,800.00
<i>Loans, general purposes</i>	<i>817,000.00</i>	<i>125,000.00</i>	<i>—</i>	<i>37,800.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>100,000.00</i>	<i>60,246.30</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,800,000.00</i>	<i>1,300,000.00</i>	<i>425,000.00</i>	<i>1,100,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>242.25</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	49.50	4,602.16	9,059.45	1,859.87
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>49.50</i>	<i>4,602.16</i>	<i>9,059.45</i>	<i>1,859.87</i>
Refunds	17,046.72	3,187.05	2,074.12	11,118.60
Agency, trust, and investment	77,467.33	168,516.46	153,111.58	162,480.88
<i>Taxes and licenses for State</i>	<i>69,580.00</i>	<i>79,257.50</i>	<i>50,280.26</i>	<i>68,600.00</i>
<i>Taxes for county</i>	<i>—</i>	<i>62,169.12</i>	<i>80,696.05</i>	<i>57,564.95</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>7,887.33</i>	<i>25,264.84</i>	<i>19,679.07</i>	<i>33,327.33</i>
<i>All other</i>	<i>—</i>	<i>1,856.00</i>	<i>2,456.20</i>	<i>2,988.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$2,216,363.54	\$1,843,140.40	\$1,239,247.28	\$1,707,039.36
Premiums	—	242.25	—	—
Municipal indebtedness	2,717,000.00	1,485,246.30	425,000.00	1,137,800.00
Transfers and refunds	17,096.22	7,789.21	11,133.57	12,978.47
Agency, trust, and investment	77,467.33	168,516.46	153,111.58	162,480.88
Total receipts	\$5,027,927.09	\$3,504,934.62	\$1,828,492.43	\$3,020,298.71
<i>Balance on hand, including funds</i>	<i>99,615.76</i>	<i>193,297.58</i>	<i>91,677.39</i>	<i>132,170.70</i>
GRAND TOTAL	\$5,127,542.85	\$3,698,232.20	\$1,920,169.82	\$3,152,469.41

1 Includes \$14.16 from administration of trust funds.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Revere POPULATION 35,319	Beverly POPULATION 25,871	Northampton POPULATION 24,525	Meirose POPULATION 24,256
Maintenance	\$1,790,316.80	\$1,579,846.42	\$1,063,504.98	\$1,278,310.25
<i>Departmental</i>	<i>1,737,797.03</i>	<i>1,511,965.04</i>	<i>997,516.50</i>	<i>1,213,665.47</i>
General government	88,944.95	61,891.28	46,327.09	81,323.49
Protection of persons and property	242,792.69	257,032.60	146,319.08	193,398.21
Health and sanitation	98,364.41	106,665.18	47,556.26	91,747.42
Highways	75,026.75	170,182.38	106,401.65	79,325.26
Charities	436,017.17	312,310.91	212,512.99	192,757.83
Soldiers' benefits	49,053.67	10,540.21	32,141.63	45,099.53
Schools	618,726.07	499,631.90	348,994.34	388,545.54
Libraries	10,093.42	35,575.85	39,846.47	21,055.65
Recreation	20,287.24	15,806.75	3,616.58	58,427.01
Pensions	21,615.82	15,935.88	4,822.95	25,806.32
Unclassified	76,874.84	26,392.10	8,977.46	36,179.21
<i>Public service enterprises</i>	<i>52,519.77</i>	<i>51,348.55</i>	<i>52,040.86</i>	<i>40,176.21</i>
Electric light	—	—	—	—
Water	52,519.77	51,348.55	50,207.09	40,176.21
All other	—	—	1,833.77	—
<i>Cemeteries</i>	<i>—</i>	<i>16,184.49</i>	<i>13,395.17</i>	<i>24,175.94</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>348.34</i>	<i>552.45</i>	<i>292.63</i>
Interest	112,948.39	34,109.46	5,938.95	76,744.64
<i>Loans, general purposes</i>	<i>75,749.41</i>	<i>31,409.46</i>	<i>5,938.95</i>	<i>52,494.43</i>
<i>Loans, public service enterprises</i>	<i>37,198.98</i>	<i>2,700.00</i>	<i>—</i>	<i>24,250.21</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	369,404.66	173,584.97	90,982.20	156,364.63
<i>Departmental</i>	<i>369,404.66</i>	<i>155,609.01</i>	<i>85,877.66</i>	<i>123,378.39</i>
General government	—	—	—	3,010.43
Protection of persons and property	33,610.50	6,497.45	—	2,110.95
Health and sanitation	40,018.60	68,788.03	29,720.65	20,429.57
Highways	271,998.96	70,369.34	47,862.34	27,363.16
Charities	—	—	—	—
Schools	6,276.60	1,636.89	2,860.57	15,111.30
Libraries	—	120.00	2,834.00	—
Recreation	—	3,797.30	—	60,352.98
Unclassified	17,500.00	4,400.00	2,600.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>16,843.64</i>	<i>4,058.64</i>	<i>24,991.43</i>
Electric light	—	—	—	—
Water	—	16,843.64	4,058.64	24,991.43
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,132.32</i>	<i>1,046.00</i>	<i>2,994.81</i>
Municipal indebtedness	2,720,348.67	1,601,710.91	485,089.91	1,330,787.71
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>720,348.67</i>	<i>241,464.61</i>	<i>60,089.91</i>	<i>180,787.71</i>
<i>Bonds refunded, current year</i>	<i>100,000.00</i>	<i>60,246.30</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,900,000.00</i>	<i>1,300,000.00</i>	<i>425,000.00</i>	<i>1,150,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	49.50	4,602.16	9,059.45	1,859.87
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>49.50</i>	<i>4,602.16</i>	<i>9,059.45</i>	<i>1,859.87</i>
Refunds	17,046.72	3,187.05	2,074.12	11,118.60
Agency, trust, and investment	77,781.75	165,290.65	153,395.14	158,037.34
<i>Taxes and licenses for State</i>	<i>69,580.00</i>	<i>79,257.50</i>	<i>50,280.26</i>	<i>68,600.00</i>
<i>Taxes for county</i>	<i>—</i>	<i>62,159.12</i>	<i>80,696.05</i>	<i>57,564.95</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8,201.75</i>	<i>22,096.23</i>	<i>19,964.43</i>	<i>23,869.99</i>
<i>All other</i>	<i>—</i>	<i>1,777.80</i>	<i>2,454.40</i>	<i>3,003.40</i>
RECAPITULATION.				
Maintenance and interest	\$1,903,265.19	\$1,613,955.88	\$1,069,443.93	\$1,355,054.89
Permanent debt (except from sinking funds)	720,348.67	241,464.61	60,089.91	180,787.71
Sinking fund requirements from revenue	—	—	—	—
Outlays	369,404.66	173,584.97	90,982.20	156,364.63
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	100,000.00	60,246.30	—	—
Temporary loans	1,900,000.00	1,300,000.00	425,000.00	1,150,000.00
Transfers (except to sinking funds) and refunds	17,096.22	7,789.21	11,133.57	12,978.47
Agency, trust, and investment	77,781.75	165,290.65	153,395.14	158,037.34
Total payments	\$5,087,896.49	\$3,562,331.62	\$1,810,044.75	\$3,013,223.04
Balance on hand, including funds	39,646.36	135,900.58	110,125.07	139,246.37
GRAND TOTAL	\$5,127,542.85	\$3,698,232.20	\$1,920,169.82	\$3,152,469.41

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Gloucester POPULATION 24,164	North Adams POPULATION 22,035	Peabody POPULATION 22,082	Leominster POPULATION 21,894
REVENUE.	\$1,665,828.51	\$1,181,366.48	\$1,894,006.80	\$1,223,349.72
General	1,351,628.42	967,492.78	1,120,801.71	988,465.73
<i>Taxes</i>	<i>1,240,777.87</i>	<i>853,964.23</i>	<i>1,049,484.33</i>	<i>885,047.91</i>
Property, poll, and income	1,209,019.26	740,061.67	903,018.49	805,279.45
Corporation, bank, etc.	31,758.61	113,902.56	146,465.84	79,768.46
<i>Licenses and permits</i>	<i>37,111.56</i>	<i>34,805.19</i>	<i>22,239.50</i>	<i>21,719.00</i>
<i>Fines and forfeits</i>	<i>910.10</i>	<i>1,383.00</i>	<i>544.39</i>	<i>1,467.95</i>
<i>Grants and gifts</i>	<i>72,828.89</i>	<i>77,340.36</i>	<i>48,533.49</i>	<i>80,230.87</i>
For expenses	72,828.89	77,194.62	48,533.49	80,230.87
For outlays	—	145.74	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	314,200.09	213,873.70	773,205.09	234,883.99
<i>Special assessments</i>	<i>15,467.66</i>	<i>271.66</i>	<i>813.48</i>	<i>4,937.97</i>
To meet expenses	15,467.66	—	813.46	3.63
To meet outlays	—	271.66	—	4,929.34
<i>Privileges</i>	<i>32,319.05</i>	<i>34,748.72</i>	<i>29,727.33</i>	<i>37,128.70</i>
<i>Departmental</i>	<i>66,709.69</i>	<i>71,812.34</i>	<i>196,709.26</i>	<i>71,936.48</i>
General government	3,838.01	1,584.95	3,336.58	6,198.70
Protection of persons and property	3,932.33	318.52	785.79	302.81
Health and sanitation	12,069.50	1,268.36	32,047.24	5,260.01
Highways	1,474.67	192.21	150.00	212.69
Charities	37,795.15	54,651.41	149,424.50	51,452.08
Soldiers' benefits	3,624.50	899.45	1,305.00	2,011.58
Schools	178.85	12,300.55	832.43	3,843.01
Libraries	—	596.89	—	990.42
Recreation	3,672.85	—	8,825.72	374.95
Unclassified	103.83	—	2.00	380.23
<i>Public service enterprises</i>	<i>177,484.04</i>	<i>92,261.68</i>	<i>521,029.51</i>	<i>103,713.10</i>
Electric light	—	—	354,707.90	—
Water	177,484.04	91,112.91	166,171.96	103,654.15
All other	—	1,148.77	149.65	58.95
<i>Cemeteries</i>	<i>1,244.30</i>	<i>7,623.26</i>	<i>5,588.86</i>	<i>8,931.15</i>
<i>Interest</i>	<i>20,975.35</i>	<i>7,158.04</i>	<i>19,336.67</i>	<i>9,146.59</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,686.43	272.45	3,198.61	609.33
All other	17,288.92	6,885.59	16,138.06	8,537.26
NON-REVENUE.	\$1,488,357.56	\$896,969.34	\$1,492,207.64	\$996,004.99
Offsets to outlays	8,938.02	18,053.76	33,279.73	12,262.52
<i>Departmental</i>	<i>6,287.70</i>	<i>18,053.76</i>	<i>11,963.11</i>	<i>12,262.52</i>
<i>Public service enterprises</i>	<i>2,650.32</i>	<i>—</i>	<i>21,311.62</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,296,267.35	759,647.52	1,352,143.83	856,175.31
<i>Loans, general purposes</i>	<i>305,000.00</i>	<i>—</i>	<i>141,000.00</i>	<i>133,000.00</i>
<i>Loans, public service enterprises</i>	<i>50,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>40,000.00</i>	<i>9,647.52</i>	<i>65,721.47</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>900,000.00</i>	<i>750,000.00</i>	<i>1,125,000.00</i>	<i>700,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>20,047.36</i>	<i>22,973.21</i>
<i>Premiums</i>	<i>1,267.35</i>	<i>—</i>	<i>375.00</i>	<i>202.10</i>
Transfers	22,526.27	1,520.00	2,969.09	3,641.93
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>22,526.27</i>	<i>1,520.00</i>	<i>2,969.09</i>	<i>3,641.93</i>
Refunds	19,679.04	3,829.66	5,352.62	4,620.81
Agency, trust, and investment	140,946.88	113,918.40	98,462.37	119,304.42
<i>Taxes and licenses for State</i>	<i>72,281.35</i>	<i>45,229.36</i>	<i>45,570.00</i>	<i>50,632.50</i>
<i>Taxes for county</i>	<i>56,586.90</i>	<i>66,470.68</i>	<i>35,739.09</i>	<i>47,566.30</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9,338.23</i>	<i>19,082.76</i>	<i>16,110.88</i>	<i>19,109.62</i>
<i>All other</i>	<i>2,690.40</i>	<i>2,135.60</i>	<i>1,042.40</i>	<i>2,206.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$1,674,766.53	\$1,199,420.24	\$1,927,286.53	\$1,235,612.24
Premiums	1,267.35	—	375.00	202.10
Municipal indebtedness	1,295,000.00	759,647.52	1,351,768.83	855,973.21
Transfers and refunds	42,205.31	5,349.66	8,321.71	8,262.74
Agency, trust, and investment	140,946.88	113,918.40	98,462.37	119,304.42
Total receipts	\$3,154,186.07	\$2,078,335.82	\$3,386,214.44	\$2,219,354.71
Balance on hand, including funds	95,645.58	93,844.49	101,425.76	96,601.60
GRAND TOTAL	\$3,249,831.65	\$2,172,180.31	\$3,487,640.20	\$2,315,956.31

Graded According to Population of 1935 — Continued.

PAYMENTS.	Gloucester POPULATION 24,164	North Adams POPULATION 22,085	Peabody POPULATION 22,082	Leominster POPULATION 21,894
Maintenance	\$1,362,752.22	\$1,001,082.50	\$1,726,908.15	\$1,016,040.68
<i>Departmental</i>	<i>1,293,439.34</i>	<i>961,731.12</i>	<i>1,367,032.45</i>	<i>966,522.09</i>
General government	84,378.51	50,298.57	70,275.55	42,505.67
Protection of persons and property	202,969.89	119,699.47	195,397.29	134,165.73
Health and sanitation	88,495.26	47,237.05	98,365.94	62,766.77
Highways	125,090.09	103,453.00	84,296.84	119,865.02
Charities	301,334.72	282,913.25	454,910.82	265,659.00
Soldiers' benefits	40,176.82	14,043.72	28,692.47	14,564.85
Schools	376,527.29	290,438.19	371,535.65	281,073.33
Libraries	1,796.03	20,259.39	3,976.64	15,739.96
Recreation	24,952.51	4,375.06	24,492.36	4,837.75
Pensions	15,484.51	11,876.63	15,562.30	1,136.00
Unclassified	32,223.71	17,136.79	19,526.59	24,208.01
<i>Public service enterprises</i>	<i>66,143.72</i>	<i>29,287.09</i>	<i>347,336.78</i>	<i>36,446.75</i>
Electric light	—	—	255,345.36	—
Water	66,143.72	27,939.35	88,796.22	36,397.35
All other	—	1,347.74	3,195.20	49.40
<i>Cemeteries</i>	<i>2,655.38</i>	<i>9,846.89</i>	<i>12,011.35</i>	<i>12,689.71</i>
<i>Administration of trust funds</i>	<i>523.78</i>	<i>218.40</i>	<i>527.57</i>	<i>382.13</i>
Interest	73,419.80	24,351.47	41,396.42	54,361.62
<i>Loans, general purposes</i>	<i>41,262.30</i>	<i>21,231.62</i>	<i>35,728.92</i>	<i>33,564.12</i>
<i>Loans, public service enterprises</i>	<i>32,167.50</i>	<i>3,119.85</i>	<i>5,667.50</i>	<i>20,797.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	288,779.37	75,435.10	140,259.71	118,613.58
<i>Departmental</i>	<i>235,227.74</i>	<i>75,058.22</i>	<i>114,047.71</i>	<i>103,232.23</i>
General government	597.99	88.58	—	—
Protection of persons and property	17,000.00	1,394.23	—	2,430.87
Health and sanitation	35,609.25	3,388.11	29,068.33	51,955.67
Highways	155,504.89	68,187.30	73,350.44	36,571.28
Charities	1,760.22	—	9,742.68	623.02
Schools	—	—	50.00	15,789.47
Libraries	—	—	—	—
Recreation	21,652.99	2,000.00	1,836.26	861.92
Unclassified	3,102.40	—	—	—
<i>Public service enterprises</i>	<i>53,551.63</i>	<i>376.88</i>	<i>26,212.00</i>	<i>8,274.16</i>
Electric light	—	—	17,771.73	—
Water	53,551.63	376.88	8,440.27	8,274.16
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,107.19</i>
Municipal indebtedness	1,208,637.45	914,108.05	1,389,279.62	909,160.03
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>318,637.45</i>	<i>154,460.53</i>	<i>216,629.11</i>	<i>180,480.00</i>
<i>Bonds refunded, current year</i>	<i>40,000.00</i>	<i>9,647.52</i>	<i>65,721.47</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>850,000.00</i>	<i>750,000.00</i>	<i>1,100,000.00</i>	<i>700,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>7,929.04</i>	<i>7,929.04</i>	<i>28,680.03</i>
Transfers	22,526.27	1,520.00	2,969.09	3,641.93
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>22,526.27</i>	<i>1,520.00</i>	<i>2,969.09</i>	<i>3,641.93</i>
Refunds	19,679.04	3,829.66	5,352.62	4,620.81
Agency, trust, and investment	137,329.63	114,367.08	97,999.65	117,777.62
<i>Taxes and licenses for State</i>	<i>72,281.35</i>	<i>45,229.36</i>	<i>45,570.00</i>	<i>50,632.50</i>
<i>Taxes for county</i>	<i>66,586.90</i>	<i>56,470.68</i>	<i>35,739.09</i>	<i>47,556.30</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,770.98</i>	<i>10,531.44</i>	<i>15,660.16</i>	<i>17,603.82</i>
<i>All other</i>	<i>2,690.40</i>	<i>2,135.60</i>	<i>1,030.40</i>	<i>2,135.00</i>
RECAPITULATION.				
Maintenance and interest	\$1,436,172.02	\$1,025,433.97	\$1,768,304.57	\$1,070,402.30
Permanent debt (except from sinking funds)	318,637.45	154,460.53	215,629.11	180,480.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	288,779.37	75,435.10	140,259.71	118,613.58
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	40,000.00	9,647.52	65,721.47	—
Temporary loans	850,000.00	750,000.00	1,107,929.04	728,680.03
Transfers (except to sinking funds) and refunds	42,205.31	5,349.66	8,321.71	8,262.74
Agency, trust, and investment	137,329.63	114,367.08	97,999.65	117,777.62
Total payments	\$3,113,123.78	\$2,134,693.86	\$3,404,165.26	\$2,224,216.27
<i>Balance on hand, including funds</i>	<i>136,707.87</i>	<i>37,486.45</i>	<i>83,474.94</i>	<i>91,740.04</i>
GRAND TOTAL	\$3,249,831.65	\$2,172,180.31	\$3,487,640.20	\$2,315,956.31

¹ Includes \$19,425.11 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Attleboro POPULATION 21,835	Gardner POPULATION 20,397	Woburn POPULATION 19,695	Westfield POPULATION 18,788
REVENUE.	\$1,295,905.93	\$1,002,117.54	\$1,316,789.22	\$1,576,185.12
General	1,044,375.86	809,508.10	1,066,263.20	940,516.45
<i>Taxes</i>	<i>924,306.14</i>	<i>751,053.60</i>	<i>934,540.16</i>	<i>855,713.42</i>
Property, poll, and income	840,811.84	705,341.80	870,753.66	795,162.43
Corporation, bank, etc.	83,494.30	45,711.80	63,786.50	60,550.99
<i>Licenses and permits</i>	<i>14,528.94</i>	<i>17,227.00</i>	<i>25,789.18</i>	<i>22,437.00</i>
<i>Fines and forfeits</i>	<i>465.15</i>	<i>1,853.00</i>	<i>385.20</i>	<i>1,110.13</i>
<i>Grants and gifts</i>	<i>104,976.75</i>	<i>38,848.03</i>	<i>105,548.66</i>	<i>61,255.90</i>
For expenses	73,500.88	38,848.03	52,632.07	61,255.90
For outlays	31,475.87	—	52,916.59	—
<i>All other</i>	<i>98.88</i>	<i>526.47</i>	—	—
Commercial	251,530.07	192,609.44	250,526.02	635,668.67
<i>Special assessments</i>	<i>3,735.70</i>	<i>5,617.27</i>	—	<i>275.00</i>
To meet expenses	—	5,312.50	—	—
To meet outlays	3,735.70	304.77	—	275.00
<i>Privileges</i>	<i>40,471.70</i>	<i>30,688.59</i>	<i>26,085.34</i>	<i>39,544.29</i>
<i>Departmental</i>	<i>61,180.71</i>	<i>56,607.79</i>	<i>116,748.55</i>	<i>67,732.67</i>
General government	3,415.15	2,834.35	7,610.45	3,835.31
Protection of persons and property	564.02	2,686.78	334.39	817.81
Health and sanitation	2,773.54	4,697.64	31,902.67	2,938.95
Highways	54.88	706.23	12.00	2,118.45
Charities	47,195.58	29,143.41	58,320.44	23,711.01
Soldiers' benefits	1,943.16	816.00	2,081.50	850.00
Schools	2,423.35	6,938.52	1,929.85	32,520.39
Libraries	876.05	—	290.84	—
Recreation	60.00	8,106.63	—	—
Unclassified	1,874.98	578.23	14,266.41	940.75
<i>Public service enterprises</i>	<i>110,690.30</i>	<i>87,780.13</i>	<i>70,106.56</i>	<i>516,855.26</i>
Electric light	—	—	—	1,422,682.98
Water	110,690.30	87,780.13	70,106.56	94,172.28
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>4,825.51</i>	<i>10,513.66</i>	<i>7.54</i>
<i>Interest</i>	<i>35,451.66</i>	<i>7,290.15</i>	<i>27,071.91</i>	<i>11,253.91</i>
On sinking funds	—	—	—	—
On trust and investment funds	26,708.59	6.12	4,717.59	75.45
All other	8,743.07	7,284.03	22,354.32	11,178.46
NON-REVENUE.	\$686,443.91	\$460,649.17	\$1,355,286.16	\$552,364.98
Offsets to outlays	39,025.63	8,320.32	56,136.03	16,465.47
<i>Departmental</i>	<i>39,025.63</i>	<i>5,635.73</i>	<i>56,136.03</i>	<i>16,465.47</i>
<i>Public service enterprises</i>	—	<i>2,684.59</i>	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	400,000.00	340,212.00	1,202,025.00	441,945.00
<i>Loans, general purposes</i>	—	—	<i>146,000.00</i>	<i>31,000.00</i>
<i>Loans, public service enterprises</i>	—	<i>40,000.00</i>	—	<i>10,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	<i>106,000.00</i>	—
<i>Temporary loans (including revenue loans)</i>	<i>400,000.00</i>	<i>300,000.00</i>	<i>960,000.00</i>	<i>400,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>212.00</i>	<i>25.00</i>	<i>45.00</i>
Transfers	26,215.42	500.00	—	923.90
<i>From sinking funds</i>	<i>2,800.00</i>	—	—	—
<i>All other</i>	<i>18,215.42</i>	<i>500.00</i>	—	<i>923.90</i>
Refunds	4,437.23	3,671.58	7,475.47	2,300.59
Agency, trust, and investment	216,765.63	107,945.27	89,649.66	91,630.02
<i>Taxes and licenses for State</i>	<i>48,276.00</i>	<i>43,657.67</i>	<i>40,302.50</i>	<i>36,995.00</i>
<i>Taxes for county</i>	<i>36,495.80</i>	<i>40,820.44</i>	<i>33,819.41</i>	<i>31,048.29</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>128,775.23</i>	<i>21,521.96</i>	<i>14,093.75</i>	<i>21,484.60</i>
<i>All other</i>	<i>3,219.60</i>	<i>1,945.20</i>	<i>1,434.00</i>	<i>2,102.13</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$1,334,931.56	\$1,010,437.86	\$1,372,925.25	\$1,592,650.59
Premiums	—	212.00	25.00	45.00
Municipal indebtedness	400,000.00	340,000.00	1,202,000.00	441,000.00
Transfers and refunds	30,652.65	4,171.58	7,475.47	3,224.49
Agency, trust, and investment	216,765.63	107,945.27	89,649.66	91,630.02
Total receipts	\$1,982,349.84	\$1,462,766.71	\$2,672,075.38	\$2,128,550.10
<i>Balance on hand, including funds</i>	<i>182,371.77</i>	<i>94,742.12</i>	<i>108,886.67</i>	<i>41,575.13</i>
GRAND TOTAL	\$2,164,721.61	\$1,557,508.83	\$2,780,962.05	\$2,170,125.23

¹ Includes gas, amount not specified.² From investment fund.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Attleboro POPULATION 21,835	Gardner POPULATION 20,397	Woburn POPULATION 19,695	Westfield POPULATION 18,788
Maintenance	\$1,087,175.94	\$786,263.97	\$1,050,303.37	\$1,278,374.37
<i>Departmental</i>	<i>1,044,703.43</i>	<i>727,546.12</i>	<i>1,001,344.09</i>	<i>877,883.09</i>
General government	65,488.34	37,298.28	65,216.42	43,873.50
Protection of persons and property	177,537.05	92,439.03	117,955.97	119,425.77
Health and sanitation	46,870.02	71,870.05	56,912.54	46,063.67
Highways	52,497.22	96,843.68	87,224.80	88,873.86
Charities	273,787.66	136,763.69	233,118.22	150,377.04
Soldiers' benefits	29,679.38	10,914.83	28,193.64	5,770.63
Schools	327,097.63	217,586.30	314,221.16	375,512.45
Libraries	24,003.33	11,126.24	22,741.75	22,240.00
Recreation	20,769.51	28,184.39	16,386.95	8,600.88
Pensions	7,713.44	9,351.16	14,182.76	2,921.70
Unclassified	19,259.85	15,468.47	45,189.88	14,223.59
<i>Public service enterprises</i>	<i>40,873.62</i>	<i>48,780.57</i>	<i>37,821.11</i>	<i>399,625.35</i>
Electric light	—	—	—	¹ 351,788.63
Water	40,873.62	48,780.57	37,821.11	47,836.72
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>9,220.61</i>	<i>10,994.74</i>	<i>698.90</i>
<i>Administration of trust funds</i>	<i>1,598.89</i>	<i>416.67</i>	<i>143.43</i>	<i>167.03</i>
Interest	20,506.22	19,230.79	63,614.93	35,582.70
<i>Loans, general purposes</i>	<i>13,962.47</i>	<i>19,054.12</i>	<i>54,254.93</i>	<i>19,866.45</i>
<i>Loans, public service enterprises</i>	<i>6,543.75</i>	<i>176.67</i>	<i>9,360.00</i>	<i>15,716.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	213,092.69	185,807.81	290,598.41	122,995.46
<i>Departmental</i>	<i>185,087.20</i>	<i>94,009.12</i>	<i>180,589.61</i>	<i>76,324.49</i>
General government	—	—	535.00	400.00
Protection of persons and property	1,918.35	27,248.15	507.87	4,308.36
Health and sanitation	9,243.88	10,024.94	11,088.30	2,097.36
Highways	126,492.74	39,922.16	110,700.67	24,536.92
Charities	—	224.80	—	1,200.00
Schools	511.50	11,284.60	10,813.04	775.70
Libraries	458.95	—	—	—
Recreation	14,867.47	1,804.47	30,634.19	24,842.91
Unclassified	31,594.31	3,500.00	16,310.54	18,163.24
<i>Public service enterprises</i>	<i>28,005.49</i>	<i>91,798.69</i>	<i>110,008.80</i>	<i>46,670.97</i>
Electric light	—	—	—	¹ 26,149.36
Water	28,005.49	91,798.69	110,008.80	20,521.61
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	510,000.00	368,500.00	1,217,986.58	557,690.45
<i>From sinking funds</i>	<i>² 8,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>102,000.00</i>	<i>68,500.00</i>	<i>³ 211,986.58</i>	<i>157,690.45</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>106,000.00</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>400,000.00</i>	<i>300,000.00</i>	<i>900,000.00</i>	<i>400,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	26,215.42	500.00	—	923.90
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>26,215.42</i>	<i>500.00</i>	<i>—</i>	<i>923.90</i>
Refunds	4,437.23	3,671.58	7,475.47	2,300.59
Agency, trust, and investment	195,480.56	107,089.19	89,048.53	86,263.32
<i>Taxes and licenses for State</i>	<i>48,275.00</i>	<i>43,657.67</i>	<i>40,302.50</i>	<i>36,995.00</i>
<i>Taxes for county</i>	<i>36,495.80</i>	<i>40,820.44</i>	<i>33,819.41</i>	<i>31,048.29</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>107,490.16</i>	<i>20,665.88</i>	<i>13,494.42</i>	<i>16,116.11</i>
<i>All other</i>	<i>3,219.60</i>	<i>1,945.20</i>	<i>1,432.20</i>	<i>2,103.92</i>
RECAPITULATION.				
Maintenance and interest	\$1,107,682.16	\$805,494.76	\$1,113,918.30	\$1,313,957.07
Permanent debt (except from sinking funds)	102,000.00	68,500.00	³ 211,986.58	157,690.45
Sinking fund requirements from revenue	—	—	—	—
Outlays	213,092.69	185,807.81	290,598.41	122,995.46
Permanent debt from sinking funds	² 8,000.00	—	—	—
Bonds refunded, current year	—	—	106,000.00	—
Temporary loans	400,000.00	300,000.00	900,000.00	400,000.00
Transfers (except to sinking funds) and refunds	30,652.65	4,171.58	7,475.47	3,224.49
Agency, trust, and investment	195,480.56	107,089.19	89,048.53	86,263.32
Total payments	\$2,056,908.06	\$1,471,063.34	\$2,719,027.29	\$2,084,130.79
<i>Balance on hand, including funds</i>	<i>107,813.55</i>	<i>86,445.49</i>	<i>61,934.76</i>	<i>85,994.44</i>
GRAND TOTAL	\$2,164,721.61	\$1,557,508.83	\$2,780,962.05	\$2,170,125.23

¹ Includes gas, amount not specified.² From investment fund.³ Includes \$4,000 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.		Marlborough POPULATION 15,781	Newburyport POPULATION 14,815
REVENUE.		\$785,775.81	\$842,921.38
General		616,028.38	677,484.34
Taxes		544,133.44	558,890.06
Property, poll, and income		528,526.10	530,107.88
Corporation, bank, etc.		15,607.34	28,782.18
Licenses and permits		24,608.60	15,229.96
Fines and forfeits		316.20	552.80
Grants and gifts		47,070.24	102,811.52
For expenses		47,070.24	55,796.52
For outlays		—	47,015.00
All other		—	—
Commercial		169,747.43	165,437.04
Special assessments		655.85	—
To meet expenses		—	—
To meet outlays		655.85	—
Privileges		21,874.45	13,621.25
Departmental		67,926.97	59,672.72
General government		1,173.10	1,938.46
Protection of persons and property		1,759.70	4,242.02
Health and sanitation		16,030.72	1,349.29
Highways		421.29	—
Charities		35,192.19	41,678.60
Soldiers' benefits		3,879.50	2,334.67
Schools		9,174.33	7,486.13
Libraries		196.14	636.55
Recreation		—	7.00
Unclassified		100.00	—
Public service enterprises		62,273.00	67,892.71
Electric light		—	—
Water		62,273.00	62,432.15
All other		—	5,460.56
Cemeteries		1,569.71	212.00
Interest		15,447.45	19,038.36
On sinking funds		—	—
On trust and investment funds		1,460.26	8,306.98
All other		13,987.19	10,731.38
NON-REVENUE.		\$802,809.70	\$673,938.91
Offsets to outlays		24,123.65	2,715.24
Departmental		20,996.78	2,374.16
Public service enterprises		3,126.87	341.08
Cemeteries		—	—
Municipal indebtedness		698,000.00	584,693.82
Loans, general purposes		115,000.00	108,346.27
Loans, public service enterprises		16,000.00	—
Loans, cemeteries		—	—
Bonds refunded, current year		—	25,777.15
Temporary loans (including revenue loans)		569,000.00	450,000.00
Unpaid warrants or orders, current year		—	—
Premiums		—	570.40
Transfers		5,006.33	21,956.27
From sinking funds		—	—
All other		5,006.33	21,956.27
Refunds		3,920.62	910.73
Agency, trust, and investment		71,759.10	63,662.85
Taxes and licenses for State		31,492.50	25,602.50
Taxes for county		26,418.20	20,079.22
Reimbursements for grade crossings		—	—
Sinking and other permanent funds		11,886.75	16,709.33
All other		1,961.65	1,271.80
RECAPITULATION.			
Revenue and offsets to outlays		\$809,899.46	\$845,636.62
Premiums		—	570.40
Municipal indebtedness		698,000.00	584,123.42
Transfers and refunds		8,926.95	22,867.00
Agency, trust, and investment		71,759.10	63,662.85
Total receipts		\$1,588,585.51	\$1,516,860.29
Balance on hand, including funds		83,274.33	105,662.10
GRAND TOTAL		\$1,671,859.84	\$1,622,522.39

Graded According to Population of 1935 — Continued.

PAYMENTS.	Marlborough POPULATION 15,781	Newburyport POPULATION 14,815
Maintenance	\$730,255.70	\$750,990.50
<i>Departmental</i>	<i>700,567.79</i>	<i>692,573.00</i>
General government	43,320.91	27,817.79
Protection of persons and property	84,607.15	73,800.17
Health and sanitation	35,366.78	35,004.62
Highways	77,017.82	87,201.66
Charities	202,736.41	234,419.83
Soldiers' benefits	37,369.23	30,548.79
Schools	194,803.65	169,395.56
Libraries	10,959.23	15,832.34
Recreation	3,539.87	8,322.66
Pensions	5,041.75	1,610.28
Unclassified	5,804.99	8,619.30
<i>Public service enterprises</i>	<i>26,131.16</i>	<i>57,252.13</i>
Electric light	—	—
Water	26,131.16	48,253.29
All other	—	8,998.84
<i>Cemeteries</i>	<i>3,478.33</i>	<i>781.04</i>
<i>Administration of trust funds</i>	<i>78.42</i>	<i>384.33</i>
Interest	24,609.67	21,010.59
<i>Loans, general purposes</i>	<i>21,633.84</i>	<i>18,665.69</i>
<i>Loans, public service enterprises</i>	<i>2,975.83</i>	<i>2,345.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>
Outlays	83,517.11	135,079.10
<i>Departmental</i>	<i>61,908.70</i>	<i>130,395.34</i>
General government	—	—
Protection of persons and property	—	7,913.00
Health and sanitation	1,109.13	6,472.31
Highways	46,674.61	16,959.21
Charities	—	—
Schools	—	96,618.56
Libraries	—	—
Recreation	575.23	2,432.26
Unclassified	3,549.73	—
<i>Public service enterprises</i>	<i>31,608.41</i>	<i>2,268.64</i>
Electric light	—	—
Water	31,608.41	2,268.64
All other	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,415.12</i>
Municipal indebtedness	680,559.30	597,048.03
<i>From sinking funds</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>117,559.30</i>	<i>121,270.88</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>25,777.15</i>
<i>Temporary loans (including revenue loans)</i>	<i>563,000.00</i>	<i>450,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>
Transfers	5,006.33	21,956.27
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>5,006.33</i>	<i>21,956.27</i>
Refunds	3,920.62	910.73
Agency, trust, and investment	67,206.75	63,497.84
<i>Taxes and licenses for State</i>	<i>31,492.50</i>	<i>25,602.50</i>
<i>Taxes for county</i>	<i>26,418.20</i>	<i>20,079.22</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>7,341.25</i>	<i>16,540.72</i>
<i>All other</i>	<i>1,954.80</i>	<i>1,275.40</i>

RECAPITULATION.

Maintenance and interest	\$754,865.37	\$772,001.09
Permanent debt (except from sinking funds)	117,559.30	121,270.88
Sinking fund requirements from revenue	—	—
Outlays	83,517.11	135,079.10
Permanent debt from sinking funds	—	—
Bonds refunded, current year	—	25,777.15
Temporary loans	563,000.00	450,000.00
Transfers (except to sinking funds) and refunds	8,926.95	22,867.00
Agency, trust, and investment	67,206.75	63,497.84
Total payments	\$1,595,075.43	\$1,590,493.06
<i>Balance on hand, including funds</i>	<i>76,784.36</i>	<i>32,029.33</i>
GRAND TOTAL	\$1,671,859.84	\$1,622,522.39

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATE RECEIPTS (39 CITIES).		POPULATION 2,975,790
REVENUE.		\$224,250,992.47
General		179,859,363.74
<i>Taxes</i>		<i>164,190,121.70</i>
Property, poll, and income		156,307,793.42
Corporation, bank, etc.		7,882,328.28
<i>Licenses and permits</i>		<i>4,168,271.24</i>
<i>Fines and forfeits</i>		<i>308,610.71</i>
<i>Grants and gifts</i>		<i>11,174,927.04</i>
For expenses		8,544,978.83
For outlays		2,629,948.21
All other		17,433.05
Commercial		44,391,628.73
<i>Special assessments</i>		<i>957,592.96</i>
To meet expenses		498,912.97
To meet outlays		458,679.99
<i>Privileges</i>		<i>4,221,303.11</i>
<i>Departmental</i>		<i>13,021,577.79</i>
General government		465,078.95
Protection of persons and property		164,867.88
Health and sanitation		990,030.70
Highways		146,615.05
Charities		9,089,750.32
Soldiers' benefits		277,221.84
Schools		1,362,701.12
Libraries		71,488.71
Recreation		252,429.66
Unclassified		1,201,393.56
<i>Public service enterprises</i>		<i>21,053,473.29</i>
Electric light		2,309,875.34
Water		13,853,246.45
All other		4,101,551.50
<i>Cemeteries</i>		<i>603,160.06</i>
<i>Interest</i>		<i>4,629,521.52</i>
On sinking funds		1,186,770.74
On trust and investment funds		1,146,347.23
All other		2,196,403.55
NON-REVENUE.		\$218,080,013.97
Offsets to outlays		1,210,185.36
<i>Departmental</i>		<i>1,107,389.51</i>
<i>Public service enterprises</i>		<i>102,695.85</i>
<i>Cemeteries</i>		<i>100.00</i>
Municipal indebtedness		169,275,465.65
<i>Loans, general purposes</i>		<i>25,377,946.27</i>
<i>Loans, public service enterprises</i>		<i>1,671,500.00</i>
<i>Loans, cemeteries</i>		<i>11,975,899.82</i>
<i>Bonds refunded, current year</i>		<i>128,578,760.67</i>
<i>Temporary loans (including revenue loans)</i>		<i>1,924,058.46</i>
<i>Unpaid warrants or orders, current year</i>		<i>47,300.44</i>
<i>Premiums</i>		<i>7,473,933.69</i>
Transfers		4,875,128.39
<i>From sinking funds</i>		<i>2,598,805.30</i>
All other		
Refunds		1,973,718.16
Agency, trust, and investment		38,146,711.11
<i>Taxes and licenses for State</i>		<i>8,554,388.10</i>
<i>Taxes for county</i>		<i>7,932,619.97</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>21,491,698.13</i>
All other		168,004.91
RECAPITULATION.		
Revenue and offsets to outlays		\$225,461,177.83
Premiums		47,300.44
Municipal indebtedness		169,228,165.21
Transfers and refunds		9,447,651.85
Agency, trust, and investment		38,146,711.11
Total receipts		\$442,331,006.44
Balance on hand, including funds		32,027,039.22
GRAND TOTAL		\$474,358,045.66

¹ Includes \$94.85 from administration of trust funds.² Includes gas. See footnotes on pp. 12 and 22.³ Includes \$21,890 applied to payment of interest on loans.⁴ Includes \$8,000 from investment fund.

Graded According to Population of 1935 — Concluded.

AGGREGATE PAYMENTS (39 CITIES).		POPULATION 2,975,790
Maintenance		\$186,434,982.77
<i>Departmental</i>		<i>175,502,167.05</i>
General government		7,089,406.85
Protection of persons and property		27,719,035.22
Health and sanitation		13,690,122.39
Highways		10,413,485.61
Charities		45,165,395.29
Soldiers' benefits		3,069,470.44
Schools		50,863,662.57
Libraries		3,035,015.83
Recreation		4,425,640.43
Pensions		5,262,758.39
Unclassified		4,768,174.03
<i>Public service enterprises</i>		<i>9,797,492.65</i>
Electric light		¹ 2,230,935.64
Water		6,462,399.90
All other		1,104,157.11
<i>Cemeteries</i>		<i>840,339.96</i>
<i>Administration of trust funds</i>		<i>294,983.11</i>
Interest		13,700,997.75
<i>Loans, general purposes</i>		<i>² 8,018,839.45</i>
<i>Loans, public service enterprises</i>		<i>5,681,866.43</i>
<i>Loans, cemeteries</i>		<i>291.87</i>
Outlays		18,528,279.28
<i>Departmental</i>		<i>15,374,658.68</i>
General government		289,962.00
Protection of persons and property		804,299.94
Health and sanitation		3,432,863.92
Highways		6,714,953.77
Charities		592,395.88
Schools		2,042,885.34
Libraries		76,473.11
Recreation		884,587.30
Unclassified		536,237.42
<i>Public service enterprises</i>		<i>2,996,053.76</i>
Electric light		¹ 495,572.01
Water		2,189,721.69
All other		310,760.06
<i>Cemeteries</i>		<i>157,666.84</i>
Municipal indebtedness		183,430,882.12
<i>From sinking funds</i>		<i>³ 4,875,128.39</i>
<i>From revenue and other sources</i>		<i>⁴ 36,782,853.02</i>
<i>Bonds refunded, current year</i>		<i>11,975,899.82</i>
<i>Temporary loans (including revenue loans)</i>		<i>128,157,693.51</i>
<i>Warrants or orders, previous years</i>		<i>1,639,307.38</i>
Transfers		7,473,933.69
<i>To sinking funds from revenue</i>		<i>1,008,394.22</i>
<i>All other</i>		<i>6,465,539.47</i>
Refunds		1,973,718.16
Agency, trust, and investment		37,817,111.12
<i>Taxes and licenses for State</i>		<i>8,554,388.10</i>
<i>Taxes for county</i>		<i>7,932,619.97</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>21,162,225.55</i>
<i>All other</i>		<i>167,877.50</i>
RECAPITULATION.		
Maintenance and interest		\$200,135,980.52
Permanent debt (except from sinking funds)		¹ 36,782,853.02
Sinking fund requirements from revenue		1,008,394.22
Outlays		18,528,279.28
Permanent debt from sinking funds		³ 4,875,128.39
Bonds refunded, current year		11,975,899.82
Temporary loans		129,797,000.89
Transfers (except to sinking funds) and refunds		8,439,257.63
Agency, trust, and investment		37,817,111.12
Total payments		\$449,359,904.89
<i>Balance on hand, including funds</i>		<i>24,998,140.77</i>
GRAND TOTAL		\$474,358,045.66

¹ Includes gas. See footnotes on pp. 13 and 23.² Includes \$3,471.24 paid from Federal grants for outlays.³ Includes serial payments amounting to \$470,128.39 and \$8,000 from investment fund.⁴ Includes \$349,706.48 paid from Federal grants for outlays.

DIVISION B

RECEIPTS FROM REVENUE

TABLE II. — *General Revenue.*

CITIES.	Population of 1935	A		B. TAXES		C. LICENSES AND PERMITS			
		TOTAL RECEIPTS	Property, Poll, and Income	FROM STATE		LICENSES		PERMITS	
				Corporation	Soldiers' Exemption	Liquor	All Other	Marriage	All Other
BOSTON	817,713	\$62,601,619.82	\$55,627,141.22	\$1,074,286.48	—	\$1,473,422.85	\$181,672.00	\$15,619.00	\$88,876.26
WORCESTER	130,471	11,702,463.39	10,118,341.35	674,309.32	—	235,628.00	25,134.15	3,734.00	1,769.50
SPRINGFIELD	149,642	10,158,867.41	9,105,673.38	374,352.89	—	159,917.67	26,829.05	2,682.00	5,723.42
CAMBRIDGE	118,075	7,726,411.83	6,889,488.53	444,696.79	—	150,513.00	15,421.65	2,676.00	10,622.24
FALL RIVER	117,414	4,847,210.02	3,742,653.08	661,305.53	—	101,875.00	14,845.10	2,474.00	—
NEW BEDFORD	110,022	5,293,252.18	3,862,336.71	808,341.59	—	107,693.12	12,455.08	2,100.00	3,560.50
LYNN	100,909	5,386,660.26	4,548,470.55	306,894.03	—	117,425.00	20,502.50	2,306.00	3,364.50
SOMERVILLE	100,773	5,332,039.34	4,904,051.41	70,459.29	—	78,257.96	18,055.25	2,173.80	4,228.75
LOWELL	100,114	5,038,054.96	4,207,022.94	357,686.15	—	95,195.00	14,950.75	1,752.00	—
LAWRENCE	86,785	4,430,667.09	3,383,217.03	470,031.44	—	88,900.00	8,605.00	1,670.00	1,124.00
QUINCY	76,909	4,858,624.75	4,437,121.18	106,004.58	—	63,560.00	11,800.50	3,946.50	3,946.50
NEWTON	66,144	4,979,106.37	4,682,210.26	31,141.04	—	31,064.05	3,571.00	2,050.00	775.00
BROCKTON	62,407	3,189,844.14	2,718,131.99	127,263.11	—	66,692.00	7,647.82	1,372.00	435.50
MEDFORD	61,444	3,267,368.53	2,985,493.44	31,889.12	—	7,800.00	4,344.50	1,296.00	1,088.60
MALDEN	57,277	2,745,355.21	2,526,204.71	49,790.35	—	38,565.00	3,101.97	1,343.00	3,012.50
HOLYOKE	56,139	2,808,155.91	2,328,038.35	318,815.00	—	63,975.00	8,409.45	1,024.00	353.50
HATFIELD	49,516	2,525,051.94	2,158,600.23	60,961.60	—	42,045.67	5,921.50	732.00	282.00
PITTSFIELD	47,516	2,447,319.94	2,067,887.32	131,518.47	—	60,942.82	9,713.17	1,782.00	15.50
EVERETT	47,228	2,768,465.52	2,453,884.44	161,192.75	—	27,227.50	3,600.25	1,100.00	1,563.00
SALEM	43,472	2,220,632.13	1,873,937.91	162,016.51	—	47,184.00	3,539.90	808.00	213.25
CHELSEA	42,673	2,205,854.14	1,973,521.75	88,738.41	—	46,600.00	5,807.00	1,070.00	1,897.47
CHICPEE	41,952	1,979,106.52	1,676,281.44	164,719.45	—	23,315.00	3,860.70	—	—
FITCHBURG	41,700	2,162,040.99	1,733,085.32	131,558.79	—	31,585.50	11,412.50	758.00	2,085.00
WALTHAM	40,537	2,265,021.65	1,894,964.96	174,547.45	—	39,768.00	5,192.40	776.00	97.50
TAUNTON	37,431	1,580,658.97	1,321,617.57	120,299.35	—	33,579.00	4,609.00	818.00	—
REVERE	35,319	1,899,803.98	1,671,600.30	87,31.75	—	40,613.00	10,396.40	814.00	2,364.90
BEVERLY	25,871	1,547,724.14	1,417,250.21	48,366.57	—	13,834.66	2,916.15	458.00	40.00
NORTHAMPTON	24,525	965,776.77	809,590.11	40,268.83	—	24,432.68	2,981.50	424.00	—
MELROSE	24,256	1,343,620.67	1,271,893.15	9,238.61	—	32,707.50	2,073.00	482.00	781.00
GLOUCESTER	24,164	1,351,628.42	1,209,019.26	113,758.61	—	28,522.80	3,789.56	338.00	246.50
NORTH ADAMS	22,085	967,492.78	740,061.67	113,902.56	—	19,927.00	5,848.89	378.00	55.50
PEABODY	22,082	1,130,801.71	903,018.40	146,192.99	—	17,682.50	1,726.50	466.00	120.00
LEOMINSTER	21,894	988,465.73	805,279.45	79,589.89	—	11,588.34	3,823.50	400.00	349.60
ATLEBORO	21,853	1,044,375.86	840,811.84	83,268.63	—	13,190.00	2,019.00	472.00	443.00
GARDNER	20,397	809,598.10	705,341.80	45,711.80	—	23,086.68	3,557.00	384.00	66.00
WOBURN	19,695	1,066,263.20	870,753.66	63,041.41	—	13,086.68	1,513.00	416.00	203.50
WESTFIELD	18,788	940,516.45	795,162.43	60,545.35	—	17,010.09	4,805.50	384.00	237.50
MARLBOROUGH	15,781	616,028.38	528,526.10	15,463.20	—	23,190.00	1,041.50	277.00	—
NEWBURYPORT	14,815	677,484.34	530,107.88	28,563.24	—	13,800.00	1,189.96	240.00	—
39 Cities	2,975,790	\$179,859,363.74	\$156,307,793.42	\$7,877,655.40	\$4,672.88	\$3,511,916.30	\$478,204.15	\$58,538.80	\$119,611.99

TABLE II. — *General Revenue* — Concluded.

CITIES.	Population of 1935	D. FINES AND FORFEITS		E. GRANTS AND GIFTS				F Other General Revenue				
		Court Fines	Department Penalties and Contract Violations	FOR EXPENSES FROM—		FOR OUTLAYS FROM—						
				Federal Government	STATE Education All Other	County, Dog Licenses	Individuals		Federal Government	State	Individuals	
BOSTON	817,713	\$183,018.88	—	\$1,928,861.11	\$669,275.85	\$3,000.00	\$29,376.75	\$2,951.91	—	\$1,335,997.28	—	\$8,120.23
WORCESTER	190,471	10,948.90	—	358,408.71	152,789.26	—	9,466.91	4,814.68	—	103,949.36	—	3,149.45
SPRINGFIELD	149,642	15,534.40	—	283,185.19	56,860.24	—	12,767.93	20,292.49	—	94,246.79	—	—
CAMBRIDGE	118,075	5,460.35	\$418.00	182,565.28	20,518.74	—	2,444.52	1,270.73	—	—	\$801.96	—
FALL RIVER	117,414	3,868.48	—	301,003.06	14,278.82	900.00	3,856.95	150.00	—	—	—	—
NEW BEDFORD	110,022	5,149.61	—	384,829.04	71,293.63	—	5,521.10	—	—	29,971.80	—	—
LYNN	96,068.72	6,419.30	118.00	346,520.56	27,942.21	—	3,510.19	—	—	—	—	—
SOMERVILLE	100,773	6,419.30	269.00	201,238.26	32,848.80	—	3,358.06	—	—	19,679.46	—	—
LOWELL	100,114	5,725.33	—	280,658.65	32,463.87	750.00	2,935.66	440.00	—	38,032.04	—	—
LAWRENCE	86,785	7,703.51	—	172,255.00	28,198.51	500.00	624.85	1,000.00	—	266,853.75	—	—
QUINCY	76,909	2,878.88	—	141,607.40	26,193.88	—	3,952.33	3,800.00	—	65,529.50	—	—
NEWTON	66,144	1,540.93	—	81,397.70	29,199.86	—	6,413.45	685.00	—	106,128.70	—	—
BROCKTON	62,407	1,448.70	873.00	241,988.75	12,630.88	—	10,360.38	1,000.00	—	—	1,625.00	1,304.38
MEDFORD	61,444	2,156.35	438.00	120,455.90	22,176.58	1,200.00	3,470.65	—	—	83,840.00	—	1,339.00
MALDEN	57,277	2,703.15	—	109,000.16	6,234.32	—	2,756.14	425.00	—	—	—	—
HOLYOKE	56,139	4,501.64	—	88,339.27	26,953.29	—	2,432.17	—	—	63,614.24	—	—
HAVERHILL	49,516	2,263.70	176.29	211,898.82	19,658.53	750.00	3,170.75	—	—	18,235.01	—	—
PITTSFIELD	47,516	3,120.85	—	113,183.09	7,025.42	—	4,506.13	1,000.00	—	47,115.33	—	492.23
EVERETT	47,228	4,150.30	510.13	96,176.22	17,051.85	—	1,998.85	7.31	—	—	—	2.92
SALEM	43,472	1,230.80	27.00	118,959.27	9,586.54	—	945.80	2,156.35	—	—	—	—
CHELSEA	42,673	3,238.40	101.00	79,397.17	4,559.59	—	918.00	—	—	—	—	4.85
CHICOPPEE	41,952	2,775.50	—	71,840.81	23,173.26	—	2,740.36	—	—	10,400.00	—	—
FITCHBURG	41,700	1,558.95	—	64,569.11	10,710.65	—	2,591.25	1,362.50	—	170,156.14	435.00	1,897.98
WALTHAM	40,557	2,382.78	—	99,556.07	17,352.34	—	2,192.39	—	—	25,801.14	—	487.06
TAUNTON	37,431	769.85	—	92,481.90	4,326.12	—	1,804.60	—	—	5,850.00	—	—
REVERE	35,319	3,450.75	—	58,923.38	4,807.46	—	1,387.72	—	—	—	—	—
BEVERLY	25,871	199.91	—	48,710.79	14,413.63	—	2,051.37	—	—	—	—	9.60
NORTHAMPTON	24,525	2,172.45	16.00	49,902.09	20,455.48	—	2,130.82	13,280.41	—	4,834.51	—	—
MELROSE	24,256	695.00	—	48,988.74	1,442.62	900.00	1,633.86	1,828.54	—	—	—	—
GLoucester	24,164	910.10	—	66,914.08	5,429.74	—	1,639.17	—	—	—	145.74	—
NORTH ADAMS	22,085	1,383.00	—	70,125.71	1,540.93	—	7,710.04	—	—	—	—	—
PEARODY	22,082	544.39	—	46,282.52	6,587.82	—	1,624.31	5,191.00	—	—	—	—
LEONISTON	21,894	1,463.95	4.00	66,827.74	4,983.10	—	2,494.17	500.00	—	—	31,475.87	—
ATTLEBORO	21,855	1,463.95	—	95,523.61	4,983.10	—	—	—	—	—	—	—
GARDNER	20,397	1,853.00	—	36,511.81	2,336.22	—	915.63	—	—	52,916.59	—	—
WOBURN	19,695	3,885.20	—	50,453.50	1,262.94	—	1,924.27	9,198.59	—	—	—	—
WESTFIELD	18,788	1,110.13	—	35,122.47	15,010.57	—	1,205.63	100.00	—	—	—	—
MARLBOROUGH	15,781	316.20	—	44,013.45	1,751.16	—	674.12	5,152.27	—	47,000.00	15.00	—
NEWBURYPORT	14,815	552.80	—	49,575.87	394.26	—	—	—	—	—	—	—
39 Cities	2,975,790	\$305,660.29	\$2,950.42	\$6,908,252.26	\$1,407,931.39	\$8,000.00	\$144,188.40	\$76,606.78	\$316.00	\$2,599,133.64	\$39,498.57	\$17,433.05

¹ Includes \$274,565.89 reimbursement from State on account of teachers' pensions.

² Includes \$1,000 reimbursement from State on account of teachers' pensions.

TABLE III. — *Commercial Revenue.*

Cities.	Popu- lation of 1935	A		B. SPECIAL ASSESSMENTS				C. PRIVILEGES			D
		TOTAL RECEIPTS		FOR EXPENSES		FOR OUTLAYS			C. PRIVILEGES		
		Street Sprinkling	Moth. Extermi- nation	Sewers	All Other	Sewers	Sidewalks and Curbings	All Other	Motor Vehicle Excise Tax	All Other	
Boston	817,713	\$16,487,656.07	\$6,395.00	\$54,872.07	\$287,423.20	\$28,851.64	\$1,475.94	—	\$881,580.90	\$57,799.57	\$3,889,776.13
Worcester	190,471	2,386,057.84	771.91	—	—	17,688.79	21,911.33	—	335,913.84	10,343.53	1,084,986.25
Springfield	149,642	4,342,377.22	—	—	—	645.85	2,706.48	—	293,153.61	263.00	891,694.28
Cambridge	118,075	1,347,588.00	—	—	—	—	—	—	140,646.65	75.00	475,674.93
Fall River	117,414	905,685.39	—	—	—	—	—	—	124,252.47	—	316,399.90
New Bedford	110,022	966,433.01	—	281.65	753.73	—	—	—	118,631.90	—	353,504.71
Lynn	100,909	1,195,865.81	—	—	—	6,343.31	15,535.01	—	141,088.90	—	441,440.18
Somerville	100,773	1,226,273.78	91.83	—	—	61.00	1,475.91	1,500.05	146,377.11	—	524,372.94
Lowell	86,785	787,464.31	—	—	—	—	—	—	139,044.74	50.00	252,623.82
Lawrence	86,785	553,707.24	—	627.83	—	—	239.05	—	98,030.01	—	148,049.23
Quincy	76,909	1,287,692.18	897.63	—	574.03	30,374.91	5,964.50	32,500.00	144,442.62	—	478,948.92
Newton	66,144	1,034,231.00	9,064.83	—	—	37,100.07	7,693.49	62,220.78	219,419.32	—	288,211.50
Brockton	62,407	866,695.95	1,725.90	—	—	4,930.87	4,959.82	3,834.48	109,693.96	—	416,372.26
Medford	61,444	719,307.55	—	—	—	13,760.44	3,579.27	—	96,720.01	—	247,657.86
Malden	57,277	654,043.74	—	—	—	11,343.27	18,000.00	13,845.01	76,436.69	—	185,949.93
Holyoke	56,139	1,641,603.52	—	—	2,015.58	—	—	—	75,486.24	418.21	111,930.11
Haverhill	49,516	582,221.37	277.04	714.42	541.85	—	—	—	74,334.81	—	262,851.26
Pittsfield	47,516	511,196.99	—	7,197.93	10,783.55	1,507.38	3,339.15	—	89,090.93	—	164,544.74
Everett	47,228	554,541.13	16.00	2.00	—	544.86	—	—	57,832.42	—	221,921.61
Salem	43,472	483,330.42	8,225.50	—	—	—	—	—	58,157.63	2,107.00	180,877.72
Chelsea	42,673	434,945.17	—	—	—	—	—	—	35,006.85	200.00	150,230.17
Chicopee	41,952	815,394.04	—	—	—	1,978.65	—	—	47,700.64	—	76,887.04
Fitchburg	41,700	599,669.71	—	—	—	321.19	2,011.95	232.36	65,311.19	—	335,434.12
Waltham	40,557	385,898.19	—	95.13	—	6,333.47	1,494.46	10,380.51	54,614.94	—	109,587.82
Taunton	37,431	1,068,442.77	—	—	—	874.85	—	—	63,580.02	285.00	147,604.65
Revere	35,319	314,797.06	—	50.00	2,903.79	—	—	—	36,415.34	—	131,387.44
Beverly	25,871	283,566.26	—	—	—	11,364.96	208.45	—	46,295.56	—	118,422.69
Northampton	24,525	259,459.11	—	—	—	710.00	1,926.64	—	38,228.31	—	94,477.62
Melrose	24,256	335,802.36	—	—	—	10,737.78	4,500.00	11,718.23	57,166.77	—	85,730.78
GloUCEster	24,104	314,200.09	—	15,467.66	6,266.59	—	—	—	32,319.05	—	66,709.69
North Adams	22,085	213,873.70	—	—	—	240.00	31.66	—	34,646.72	100.00	71,812.34
Peabody	22,082	773,205.09	—	813.46	—	—	—	—	29,727.33	—	196,709.26
Leominster	21,894	234,883.99	—	—	8.63	3,292.27	1,637.07	—	37,128.70	—	71,026.48
Attleboro	21,835	251,530.07	—	—	—	286.58	3,449.12	—	40,446.70	25.00	61,180.71
Gardner	20,397	192,609.44	—	5,312.50	—	—	—	304.77	30,588.59	50.00	56,507.79
Woburn	19,695	250,526.02	—	—	—	—	—	—	26,035.34	—	116,748.55
Westfield	18,788	635,668.67	—	—	—	275.00	—	—	39,265.49	278.80	67,732.67
Marlborough	15,781	169,747.43	—	—	—	—	655.85	—	21,874.45	—	67,926.97
Newburyport	14,815	165,437.04	—	—	—	—	—	—	18,621.25	—	59,672.72
39 Cities	2,975,790	\$44,391,628.73	\$56,411.74	\$20,445.44	\$85,337.52	\$336,718.27	\$189,567.14	\$103,000.56	\$4,149,308.00	\$71,995.11	\$13,021,577.79

1 Detail of Departmental, except Unclassified, is shown in Table IV, pages 34-42.

2 Includes \$25.29 from administration of trust funds.

3 Includes \$1.40 from administration of trust funds.

4 Includes \$37.50 from administration of trust funds.

5 Includes \$16.50 from administration of trust funds.

6 Includes \$14.16 from administration of trust funds.

TABLE III. — Commercial Revenue — Concluded.

CITIES.	E. PUBLIC SERVICE ENTERPRISES				F. CEMETERIES			G. INTEREST	
	ELECTRIC LIGHT		WATER		Sale of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous	On Sinking Funds
	Rates	Miscellaneous	Rates	Miscellaneous					
BOSTON	-	-	\$4,604,565.13	\$67,760.39	\$24,574.00	\$34,901.90	\$21,898.14	-	\$980,117.47
WORCESTER	-	-	687,371.99	16,620.23	13,572.50	22,015.91	23,197.03	\$728.22	\$1,490,559.75
SPRINGFIELD	-	-	731,436.26	327,499.27	-	-	-	-	9,185.00
CAMBRIDGE	-	-	487,082.84	14,043.25	15,631.55	17,249.33	8,201.33	-	92,999.67
FALL RIVER	-	-	374,898.82	2,304.06	166.60	13,884.28	7,774.80	-	92,437.02
NEW BEDFORD	-	-	346,035.89	12,078.63	5,899.57	5,440.00	11,880.57	-	29,610.61
LYNN	-	-	442,958.51	15,229.31	-	6,549.94	22,702.54	4,752.41	33,531.28
SOMERVILLE	-	-	490,237.68	2,816.42	-	-	-	-	21,691.23
LOWELL	-	-	316,651.21	17,226.65	19.30	1,771.00	15,249.11	82.92	30,690.34
LAWRENCE	-	-	248,096.80	8,416.42	-	3,945.00	10,650.43	-	33,342.22
QUINCY	-	-	436,857.26	10,604.41	-	9,171.33	-	104.07	37,007.50
NEWTON	-	-	338,078.97	27,472.34	-	6,940.00	7,899.18	-	118,347.36
BROCKTON	-	-	260,003.20	2,082.48	-	6,700.00	2,379.35	67.88	7,883.90
MEDFORD	-	-	216,478.30	3,872.75	-	26,568.50	4,289.23	435.00	537.93
MALDEN	-	-	227,664.15	6,664.23	-	8,960.00	9,838.20	456.50	1,116.89
HOLYOKE	3 \$1,081,861.45	4 \$108,318.25	183,839.75	15,589.75	-	-	-	-	73,191.84
HAVERHILL	-	-	182,648.43	4,086.73	-	-	68.75	-	62,144.18
PUTTSMOUTH	-	-	9,514.97	9,514.97	-	-	-	-	55,548.23
EVERETT	-	-	202,827.89	175,088.81	-	7,729.80	1,316.98	-	27,535.72
SALEM	-	-	191,876.98	364.79	307.19	1,807.12	2,077.21	129.48	45,513.56
CHELSEA	-	-	166,101.32	1,957.49	523.90	-	-	-	40,603.46
CHICOPPE	417,553.83	25,902.55	196,895.01	3,088.63	-	587.50	1,430.57	-	58,380.16
FITCHBURG	-	-	147,797.83	3,025.98	-	2,939.75	4,320.19	35	40,962.54
WALTHAM	-	-	143,710.41	3,554.32	161.00	2,819.50	5,145.15	1,135.95	30,449.12
TAUNTON	-	-	119,106.54	2,628.37	-	2,090.00	5,659.80	40.00	42,538.13
REVERE	-	-	15,176.77	2,626.06	-	-	-	-	29,617.92
BEVERLY	-	-	73,422.11	419.73	-	2,758.00	4,500.00	78.82	26,237.72
NORTHAMPTON	-	-	75,461.86	3,524.50	2,223.59	808.00	2,346.27	-	21,476.28
MELROSE	-	-	107,601.24	4,376.36	-	4,521.00	6,258.37	134.68	34,139.72
GLOUCESTER	-	-	177,290.33	193.71	-	765.00	479.30	-	30,223.33
NORTH ADAMS	-	-	89,571.02	193.71	-	1,904.50	3,958.50	-	50,973.35
PEABODY	5,996.20	-	163,922.27	2,249.69	1,148.77	1,760.26	1,760.26	78.50	7,138.01
LEOMINSTER	-	-	101,471.36	2,182.79	149.65	1,218.50	1,774.95	590.15	19,536.07
ATTLEBORO	-	-	108,738.45	1,951.85	58.95	1,787.00	3,567.75	-	9,146.39
GARDNER	-	-	83,976.21	3,803.92	-	-	-	-	35,451.66
WOBURN	-	-	70,034.91	71.65	-	475.00	1,326.39	74.38	35,451.66
WESTFIELD	6 401,153.63	6 21,529.35	85,963.78	8,208.50	-	2,435.00	3,487.00	1.53	7,299.15
MARLBOROUGH	-	-	59,097.82	3,175.18	-	265.00	-	-	27,071.91
NEWBURYPORT	-	-	61,813.83	618.32	5,460.56	212.00	1,304.71	-	15,447.45
39 Cities	\$2,880,335.64	\$218,339.70	\$13,241,852.04	\$611,394.41	\$4,101,551.50	\$160,635.16	\$251,280.92	\$186,268.14	\$9,975.84
									\$1,186,770.74
									\$3,342,759.78

1 For detail see Table V, page 43.

2 Includes \$21,890 applied to payment of interest on loans.

3 Includes \$294,997.68 from gas.

4 Includes \$35,603.18 from gas.

5 Includes gas, amount not specified.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III).
1. General Government.

CITIES.	Population of 1935	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON	817,713	\$83,206.68	—	—	\$50,171.82	\$76.80	\$24,289.46	\$1,670.00	\$998.60
WORCESTER	190,471	47,544.03	—	—	31,897.27	2,816.00	12,139.35	581.74	109.67
SPRINGFIELD	149,642	45,819.40	—	—	11,971.64	106.45	16,078.83	113.55	17,546.93
CAMBRIDGE	118,075	11,897.92	—	\$4.45	4,906.52	2,727.50	3,934.36	209.44	35.43
FALL RIVER	117,414	6,996.79	—	—	4,534.75	—	2,390.80	3.50	65.74
NEW BEDFORD	110,022	16,122.15	—	—	7,120.60	—	8,906.75	34.80	—
LYNN	100,909	11,902.33	—	—	9,096.15	297.50	2,088.55	420.13	—
SOMERVILLE	100,773	14,315.01	—	—	10,617.45	—	3,626.94	70.62	—
LOWELL	100,114	38,789.26	—	—	33,744.63	—	3,281.51	1,754.00	—
LAWRENCE	86,785	9,092.42	—	1.50	6,037.30	—	2,335.12	—	—
QUINCY	76,909	16,804.99	—	—	12,713.64	—	3,600.35	491.00	7.62
NEWTON	66,144	20,544.54	—	—	12,957.67	317.92	4,721.35	2,547.60	—
BROCKTON	62,407	10,972.68	\$179.18	31.05	7,792.41	89.96	2,502.28	336.35	41.45
MEDFORD	61,444	7,629.44	—	—	4,220.45	—	2,801.20	—	30.50
MALDEN	57,277	5,730.95	—	—	166.50	320.00	1,510.50	200.55	4,190.00
HOLYOKE	56,139	7,008.84	—	—	6,832.53	249.00	2,131.79	18.45	728.75
HATFIELD	49,516	10,830.63	—	—	4,070.58	—	3,001.90	3.20	—
PITTSFIELD	47,516	10,471.83	—	—	5,497.35	—	6,398.05	17.00	—
EVERETT	47,228	7,068.45	—	—	4,426.19	—	1,554.10	—	26.28
SALEM	43,472	5,191.87	—	—	4,426.19	—	739.40	—	—
CHelsea	42,673	5,191.87	33.28	1.45	2,779.30	—	891.75	—	—
CHICOFEE	41,952	5,981.67	—	—	4,694.65	—	28.35	16.67	1,242.00
FITCHBURG	41,700	5,832.98	—	—	2,653.38	—	1,892.10	—	2,287.50
WALTHAM	40,557	6,086.17	—	—	3,753.53	—	1,868.45	20.57	43.62
TAUNTON	37,431	6,788.50	—	—	4,891.40	—	1,897.10	—	—
REVERE	35,319	4,009.85	—	—	2,834.30	—	913.65	—	262.00
BEVERLY	25,871	3,181.05	—	—	2,417.30	96.00	763.75	—	—
NORTHAMPTON	24,525	1,497.20	—	—	800.15	—	601.05	—	—
MELROSE	24,256	3,690.48	—	—	2,473.88	422.63	1,216.00	12.00	347.44
GLOUCESTER	24,104	3,838.01	—	—	2,654.94	—	401.00	—	—
NORTH ADAMS	22,085	1,584.95	—	—	958.50	—	626.45	—	746.00
PEABODY	22,082	3,336.58	—	—	2,101.30	—	489.28	—	3,106.00
LEOMINSTER	21,894	6,198.70	—	—	1,989.40	—	1,103.30	—	—
ATTLEBORO	21,835	3,415.15	—	—	2,436.80	—	978.35	—	—
GARDNER	20,397	2,834.35	56.75	—	1,507.17	9.75	890.68	—	370.00
WOBURN	19,695	7,610.45	—	—	1,169.20	—	790.50	—	5,650.00
WESTFIELD	18,788	3,835.31	—	—	2,227.97	120.50	1,438.10	—	—
MARLBOROUGH	15,781	1,173.10	—	—	739.57	—	417.78	15.75	—
NEWBURYPORT	14,815	1,938.46	4.50	—	1,057.20	—	642.00	—	234.76
39 Cities	2,975,790	\$465,078.95	\$273.71	\$38.45	\$283,773.03	\$7,650.01	\$125,943.03	\$8,590.06	\$38,810.66

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
2. Protection of Persons and Property.

CITIES.	Population of 1935	A Total Receipts	B Police Department	C Fire Department	D Inspection	E. FORESTRY		F Other Protection of Persons and Property
						Insect Pest Extermination	Planting and Trimming Trees	
BOSTON	817,713	\$71,747.56	\$3,929.18	\$2,395.22	\$65,423.16	—	—	—
Worcester	190,471	13,213.27	8,709.95	148.89	3,000.16	\$526.13	\$228.14	—
Springfield	149,642	9,764.18	3,114.33	2,327.22	4,315.87	—	271.66	186.76
Cambridge	118,075	5,225.25	2,737.11	136.00	1,635.98	—	—	444.30
Fall River	117,414	1,586.03	44.95	90.00	1,234.08	—	80.00	217.00
New Bedford	110,022	2,486.78	25.32	315.94	1,929.52	—	—	136.00
Lynn	100,909	2,186.97	401.70	31.75	1,716.52	—	—	37.00
Somerville	100,773	1,629.31	51.50	149.07	1,318.08	—	—	110.66
Lowell	100,114	4,559.53	451.01	283.18	2,009.34	88.00	—	1,728.00
LAWRENCE	86,785	4,246.00	3,200.00	—	1,046.00	—	—	—
Quincy	76,909	1,546.34	188.00	208.34	1,098.50	—	—	51.50
Newton	66,144	1,203.22	612.30	144.23	452.69	—	—	—
BROCKTON	62,407	1,138.78	302.95	43.16	564.17	7.50	53.00	168.00
MEDFORD	61,444	707.39	36.50	48.05	415.84	—	50.00	157.00
HAVERHILL	57,277	3,445.71	17.50	—	764.46	—	2,663.75	—
HOLYOKE	56,139	1,519.22	119.40	269.56	719.26	—	—	411.00
HAVERHILL	49,516	1,985.39	908.39	527.61	571.08	49.84	—	36.00
PITTSFIELD	47,516	1,419.71	463.45	149.16	1,074.05	—	—	196.50
EVERETT	47,228	1,880.52	5.25	—	818.27	—	—	66.00
SALEM	43,472	5,662.55	4,801.86	57.07	719.08	—	—	84.54
CHelsea	42,673	2,143.52	3.67	29.00	1,976.78	—	—	134.07
CHICOPee	41,932	598.97	14.85	12.40	571.72	—	—	—
FITCHBURG	41,700	3,213.86	2,023.73	381.00	782.13	—	—	27.00
WALTHAM	40,557	4,600.57	3,029.50	214.98	644.00	—	568.89	143.20
TAUNTON	37,431	946.45	169.15	41.00	736.30	—	—	55.00
REVERE	35,319	240.62	125.00	—	186.62	—	—	—
BEVERLY	25,871	454.72	27.35	—	322.72	—	7.00	—
NORTHAMPTON	24,525	182.07	295.40	12.05	144.72	—	—	10.00
MELROSE	24,256	554.32	295.40	9.60	132.79	—	79.58	34.50
GLOUCESTER	24,164	3,952.33	3,461.70	1.50	359.03	—	—	122.00
NORTH ADAMS	22,085	318.52	—	232.40	317.02	—	25.10	—
PEABODY	22,082	785.79	154.00	—	374.29	—	—	—
LEOMINSTER	22,821	302.81	30.45	—	80.36	—	—	192.00
ATLEBORO	21,835	504.02	250.00	—	242.02	—	—	172.00
GARDNER	20,397	2,686.78	2,451.62	—	210.16	25.00	—	—
WOBURN	19,695	334.39	43.25	5.00	243.29	—	—	—
WESTFIELD	18,788	817.81	812.50	216.25	188.11	85.85	—	361.00
MARLBOROUGH	15,781	1,759.70	812.50	9.20	134.70	9.20	—	—
NEWBURYPORT	14,815	4,242.02	2,246.53	1,396.00	339.77	203.72	—	56.00
39 Cities	2,975,790	\$164,867.88	\$44,351.21	\$11,068.91	\$99,368.17	\$995.24	\$4,027.12	\$5,057.23

1 Rifle range.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
3. Health and Sanitation.

CITIES.	Population of 1935	A TOTAL RECEIPTS	B. HEALTH			C. SANITATION		D Other Health and Sanitation
			Quarantine and Contagious Dis- ease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	
BOSTON	817,713	\$205,716.45	\$3,174.59	\$148,992.26	\$10,816.47	\$18,902.89	\$22,998.91	\$831.33
WORCESTER	190,471	\$80,691.98	3,687.31	61,272.13	782.62	1,453.29	12,838.60	658.03
SPRINGFIELD	149,642	33,717.64	9,869.17	13,003.24	202.00	9,969.77	2,000.00	671.46
CAMBRIDGE	118,075	38,320.28	13,411.75	3,769.38	2,182.35	86.55	16,470.25	—
FALL RIVER	117,414	28,958.85	3,432.41	23,853.97	618.85	25.00	—	1,008.62
NEW BEDFORD	110,022	34,750.88	250.50	27,982.57	25.25	4,963.83	—	1,523.73
Lynn	100,903	33,895.49	4,279.83	24,729.16	1,048.88	—	3,837.62	—
SOMERVILLE	100,773	18,155.60	5,097.61	10,921.40	1,851.75	17.84	267.00	—
LOWELL	100,114	16,405.96	1,540.52	666.65	555.61	931.80	2,491.30	220.08
LAWRENCE	86,785	23,420.82	1,672.55	16,704.31	728.15	1,793.23	2,522.58	—
QUINCY	76,909	44,778.26	1,268.50	15,332.43	—	14,396.08	13,781.25	—
NEWTON	66,144	7,264.08	2,441.64	4,125.74	696.70	—	—	—
BROCKTON	62,407	171,183.42	2,786.26	11,219.21	3.75	130,236.81	26,696.61	240.78
MEDFORD	61,444	10,612.34	656.00	5,810.72	1,597.30	394.02	2,154.30	—
MALDEN	57,277	21,306.52	7,276.10	7,817.66	498.20	185.56	5,398.60	130.40
HOLYOKE	56,139	3,261.10	336.16	1,791.57	47.95	473.72	400.60	212.10
HAVENHILL	49,516	13,258.44	4,156.87	8,445.77	314.04	—	—	341.76
PITTSFIELD	47,516	6,789.24	1,174.88	1,852.34	7.65	3,754.37	—	—
EVERETT	47,228	6,352.28	700.50	5,172.86	396.35	82.57	—	—
SALEM	43,472	15,501.25	5,834.41	5,702.03	1,051.72	48.50	2,864.59	—
CHELSEA	42,673	1,261.20	1,180.20	76.00	5.00	—	—	—
CHICOPEE	41,952	2,449.30	—	2,449.30	—	—	—	—
FITCHBURG	41,700	13,221.77	6,685.07	4,487.83	463.75	1,585.12	—	—
WALTHAM	40,557	20,132.16	1,988.00	3,942.88	501.75	9,199.53	4,500.00	—
TAUNTON	37,431	23,017.02	—	4,358.54	39.15	17,650.91	—	968.42
REVERE	35,319	2,586.37	—	623.20	—	1,963.17	—	—
BEVERLY	25,871	4,093.96	477.19	4,204.52	118.72	436.80	—	53.53
NORTHAMPTON	24,925	3,649.34	647.86	2,543.57	84.00	612.83	2,649.71	21.11
MELROSE	24,256	6,510.78	378.50	2,785.74	147.35	7,692.39	3.00	—
GLOUCESTER	24,164	12,069.50	416.42	3,810.34	10.00	255.27	—	4.25
NORTH ADAMS	22,085	1,268.36	—	998.84	277.70	27,258.84	—	—
PEABODY	22,082	32,047.24	—	4,510.70	20.80	2,498.72	—	43.67
LEANSBORO	21,894	5,260.01	—	2,696.82	478.51	—	—	—
ATTLEBORO	21,835	2,773.54	568.60	1,726.43	191.19	2,526.65	—	—
GARDNER	20,397	4,697.64	504.08	1,475.72	511.25	29,138.35	—	—
WOBURN	19,695	31,902.67	—	2,253.07	922.37	1,828.87	—	—
WESTFIELD	18,788	1,938.95	—	187.71	—	14,570.14	—	—
MARLBOROUGH	15,781	16,030.72	72.00	1,388.58	—	—	—	—
NEWBURYPORT	14,815	1,349.29	—	1,349.29	—	—	—	—
39 Cities	2,975,790	\$990,030.70	\$85,965.48	\$445,124.48	\$27,197.13	\$304,937.42	\$119,876.92	\$6,929.27

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
4. Highways.

CITIES.	Population of 1935	A TOTAL RECEIPTS	B General	C Sidewalks and Curbing	D Snow and Ice Removal	E Sprinkling	F Lighting	G Miscellaneous
BOSTON	817,713	\$7,671.63	\$7,605.63	—	—	—	\$66.00	—
WORCESTER	190,471	33,051.10	32,272.98	—	—	\$648.12	—	\$130.00
SPRINGFIELD	149,642	31,084.95	28,725.69	—	—	—	—	—
CAMBRIDGE	118,075	2,326.74	1,104.18	—	—	—	—	488.62
FALL RIVER	117,414	5,629.13	5,629.13	—	—	—	—	—
NEW BEDFORD	110,022	4,501.55	4,212.37	—	—	—	—	—
LYNN	100,909	60.32	60.32	—	—	—	—	—
SOMERVILLE	100,773	606.00	606.00	—	—	—	—	—
LOWELL	100,114	2,921.50	2,921.50	—	—	—	—	—
LAWRENCE	86,785	—	—	—	—	—	—	—
QUINCY	76,909	405.75	405.75	—	—	—	—	—
NEWTON	66,144	1,847.76	1,847.76	—	—	—	—	—
BROCKTON	62,407	521.65	473.43	—	—	—	—	—
MEDFORD	61,444	462.50	220.50	—	—	—	—	—
MALDEN	57,277	10.00	10.00	—	—	—	—	—
HOLYOKE	56,139	2,075.69	1,075.69	—	—	—	—	—
HAVERHILL	49,516	327.85	327.85	—	—	—	—	—
PITTSFIELD	47,516	496.76	401.96	—	—	—	—	—
EVERETT	47,228	382.52	382.52	—	—	94.80	—	—
SALEM	43,472	3,137.13	3,137.13	\$1,000.00	—	—	—	—
CHELSEA	42,673	5.53	5.53	—	—	—	—	—
CHICOPEE	41,952	16.66	16.66	—	—	—	—	—
FITCHBURG	41,700	25,040.42	25,040.42	—	—	—	—	—
WALTHAM	40,557	220.86	220.86	—	—	—	—	—
TAUNTON	37,431	—	—	—	—	—	—	—
REVERE	35,319	140.00	—	—	—	—	—	—
BEVERLY	25,871	289.22	250.42	—	—	—	—	—
NORTHAMPTON	24,525	719.02	719.02	—	—	—	—	—
MELROSE	24,256	17,320.39	17,320.39	—	—	—	—	—
GLoucester	24,164	1,474.67	1,474.67	—	—	—	—	—
NORTH ADAMS	22,085	192.21	192.21	—	—	—	—	—
PEABODY	22,082	150.00	150.00	—	—	—	—	—
LEOMINSTER	21,894	212.69	212.69	—	—	—	—	—
ATTLEBORO	21,835	54.88	54.88	—	—	—	—	—
GARDNER	20,397	706.23	503.43	—	—	—	—	—
WOBURN	19,695	12.00	—	—	—	202.80	—	—
WESTFIELD	18,788	2,118.45	2,118.45	—	—	—	—	12.00
MARLBOROUGH	15,781	421.29	411.94	—	—	—	—	—
NEWBURPORT	14,815	—	—	9.35	—	—	—	—
39 Cities	2,975,790	\$146,615.05	\$140,111.96	\$3,860.75	\$1,000.00	\$945.72	\$66.00	\$630.62

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
5. Charities.

CITIES.	Population of 1935	A TOTAL RECEIPTS	B. INFIRMARY		C. REIMBURSEMENTS FOR RELIEF FROM —			D. REIMBURSEMENTS FOR MOTHERS' AID FROM —		E Reimburse- ments for Old Age Assistance	F Municipal General Hospitals	G Miscella- neous
			Sale of Produce and Board, etc. Stock		Individuals	Cities and Towns	State	Cities and Towns	State			
BOSTON	817,713	\$2,961,055.66	\$849.93	\$8,498.76	\$11,997.74	\$217,521.55	\$1,642,809.73	\$14,304.11	\$206,879.20	\$634,476.22	\$215,677.69	\$8,040.73
WORCESTER	130,471	713,566.34	1,493.41	26.31	—	80,982.71	267,880.35	790.89	—	134,303.49	228,089.18	—
SPRINGFIELD	149,642	463,700.81	370.56	60,984.41	12,842.41	46,978.04	219,911.04	—	17,117.70	107,844.87	—	202.00
CAMBRIDGE	118,075	338,083.07	—	2,597.25	511.98	32,799.49	179,153.61	639.27	—	63,581.68	58,749.79	—
FALL RIVER	117,414	210,073.71	1,822.37	527.60	16,814.91	7,665.64	43,636.47	38.46	4,711.56	105,504.15	4,989.02	—
NEW BEDFORD	110,022	228,370.72	1,207.54	1,219.79	1,613.97	25,626.88	82,269.48	—	1,810.42	153,255.69	—	—
LYNN	100,909	300,702.72	1,084.75	575.11	583.15	26,475.96	82,269.48	—	34,139.91	153,646.98	—	—
SOMERVILLE	100,773	444,963.47	6,677.80	4,634.54	57.50	105,012.08	223,318.01	—	21,797.37	82,718.09	—	—
LOWELL	100,114	160,579.09	—	384.13	759.19	12,605.29	42,127.62	1,041.09	13,081.24	90,580.53	—	—
LAWRENCE	86,785	97,060.76	—	2,565.45	40.00	2,132.20	20,707.00	569.05	14,051.76	56,995.30	—	—
QUINCY	76,909	388,287.44	135.09	—	299.08	10,082.63	59,805.48	—	21,265.92	62,679.03	—	—
NEWTON	66,144	127,392.78	237.05	131.50	415.63	16,492.72	51,814.56	1,104.67	21,265.92	31,019.49	—	82.00
BROCKTON	62,407	196,380.11	1,759.08	2,676.75	609.77	17,084.88	85,032.95	6,385.92	26,783.91	67,019.49	—	—
MEDFORD	61,444	185,568.99	—	658.84	301.96	16,573.72	99,129.96	1,090.76	6,082.10	82,043.82	—	—
MALDEN	57,277	136,531.19	845.09	13,146.45	833.44	24,332.35	85,903.06	6,35.87	14,093.49	54,775.15	—	—
HOLYOKE	56,139	84,105.37	2,506.57	8,169.94	84.00	16,373.70	27,018.56	3,887.07	7,682.98	3,481.46	—	—
HAVERHILL	49,516	224,562.47	1,780.52	1,637.47	—	9,011.86	49,055.63	652.21	5,709.36	26,065.53	—	—
PITTSFIELD	47,516	130,522.01	274.91	—	3,383.58	17,699.69	52,744.24	81.97	1,970.35	68,088.50	88,626.83	—
EVERETT	47,228	174,920.07	—	—	29,196.00	100,010.16	52,744.24	1,555.66	10,006.97	54,312.38	—	54.89
SALER	43,472	121,378.32	1,019.15	491.90	440.00	12,326.02	37,068.70	1,032.56	21,959.80	47,040.19	—	—
CHELSEA	42,673	134,439.50	—	—	672.98	10,468.37	92,404.74	836.50	—	30,056.91	—	—
CHICPEE	41,952	61,365.08	—	593.00	122.40	2,578.77	21,856.36	1,501.47	12,441.05	19,182.03	—	—
FITCHBURG	41,700	255,358.36	—	937.40	2,279.50	18,508.07	46,289.59	9,456.40	3,550.00	40,908.40	—	10.11
WALTHAM	40,557	63,538.87	45.55	368.93	152.20	12,961.19	26,624.53	862.83	19,421.23	31,697.44	—	—
TAUNTON	37,431	80,737.38	331.80	73.84	39.00	6,804.85	42,440.72	253.04	11,006.63	20,347.37	—	—
RYERS	35,319	11,695.34	—	—	52.40	36,993.25	36,142.42	1,338.80	5,856.65	18,497.37	—	—
BEVERLY	25,871	80,159.93	—	3,640.80	280.05	5,454.15	17,041.82	100.00	1,301.71	20,122.81	—	25.00
NORTHAMPTON	24,525	44,124.97	310.78	1,011.65	10.00	3,122.49	7,345.83	943.50	8,417.26	18,599.80	—	—
MELROSE	24,256	39,961.38	—	—	10.00	7,513.89	11,914.64	—	—	17,663.31	—	—
GLOUCESTER	24,104	37,795.15	483.81	11.50	258.00	7,513.89	18,272.27	—	2,058.98	32,103.69	—	—
NORTH ADAMS	22,065	54,651.41	540.80	541.32	105.75	1,028.60	18,272.27	1,298.71	6,019.40	20,819.01	81,459.92	—
PEABODY	22,082	149,424.50	3,739.20	—	1.60	8,274.64	27,812.02	238.93	1,408.19	27,325.12	—	—
LEOMINSTER	21,894	51,452.08	2,598.64	—	807.97	6,474.73	12,628.50	269.96	607.89	22,923.35	—	—
ATTLEBORO	21,885	47,195.58	—	—	509.89	4,867.22	18,017.27	—	1,529.27	16,887.63	—	—
GARDNER	20,143	41,943.41	—	—	385.27	2,132.31	5,109.20	—	11,901.44	18,394.52	—	—
WOBURN	19,695	58,320.44	131.89	162.00	114.10	5,825.09	21,790.89	—	5,051.83	12,279.08	3.30	—
WESTFIELD	18,788	23,711.01	236.75	5.15	62.77	1,732.09	4,340.04	—	4,713.45	16,370.39	—	—
MARLBOROUGH	15,781	35,192.19	—	111.00	152.48	4,594.42	9,250.45	—	—	15,885.31	—	—
NEWBURYPORT	14,815	41,678.60	478.65	—	2,044.34	3,281.10	15,714.88	99.00	4,114.12	—	—	61.20
39 Cities	2,975,790	\$9,089,750.32	\$25,205.05	\$118,631.34	\$42,851.70	\$892,892.31	\$3,887,798.22	\$44,677.22	\$526,268.04	\$2,469,547.07	\$1,073,350.14	\$8,529.23

1 Includes \$76.73 from individuals.

2 Includes Child Welfare Division, \$7,562.08 and Administration, \$478.65.

3 Includes \$42 from individuals.

4 Includes \$127 from individuals.

5 From individuals.

6 Includes \$59.80 from individuals.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*
6. Soldiers' Benefits.

CITIES.	Popu- lation of 1935	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief
BOSTON . .	817,713	\$73,729.17	\$45,250.91	\$24,440.62	\$3,115.03	\$922.61
WORCESTER .	190,471	16,253.76	9,217.25	4,905.00	1,117.32	1,014.19
SPRINGFIELD .	149,642	14,750.00	8,163.75	6,006.25	400.00	180.00
CAMBRIDGE .	118,075	10,899.00	6,057.00	4,586.00	232.00	24.00
FALL RIVER .	117,414	15,613.93	8,361.75	4,422.50	442.83	2,386.85
NEW BEDFORD .	110,022	12,838.19	6,699.00	5,137.00	682.67	319.52
LYNN .	100,909	10,202.25	6,982.50	2,563.75	138.00	518.00
SOMERVILLE .	100,773	10,701.75	5,649.00	4,293.50	500.00	259.25
LOWELL .	100,114	8,422.08	7,319.00	470.00	539.08	94.00
LAWRENCE .	86,785	5,579.50	2,950.00	2,229.50	400.00	—
QUINCY .	76,909	3,998.67	2,030.00	1,660.00	283.67	25.00
NEWTON .	66,144	2,377.50	1,320.00	952.50	100.00	5.00
BROCKTON .	62,407	7,544.00	3,700.00	3,195.00	287.00	362.00
MEDFORD .	61,444	5,360.75	3,507.75	1,739.00	50.00	64.00
MALDEN .	57,277	4,565.75	2,907.00	1,458.75	200.00	—
HOLYOKE .	56,139	3,752.50	2,967.50	685.00	100.00	—
HAVERHILL .	49,516	5,328.50	3,670.00	1,358.50	300.00	—
PITTSFIELD .	47,516	3,932.47	1,842.50	1,963.00	—	126.97
EVERETT .	47,228	6,484.75	3,747.50	2,631.25	100.00	6.00
SALEM .	43,472	5,848.50	3,856.00	1,692.50	300.00	—
CHELSEA .	42,673	5,485.95	3,340.00	2,007.95	41.00	97.00
CHICOPEE .	41,952	3,538.00	1,670.00	1,868.00	—	—
FITCHBURG .	41,700	4,070.10	3,160.00	665.00	245.10	—
WALTHAM .	40,557	1,494.50	1,442.00	52.50	—	—
TAUNTON .	37,431	2,216.50	1,738.00	478.50	—	—
REVERE .	35,319	5,423.78	3,723.50	1,665.50	34.78	—
BEVERLY .	25,871	1,411.00	1,290.00	121.00	—	—
NORTHAMPTON .	24,525	3,300.63	1,590.00	1,522.50	188.13	—
MELROSE .	24,256	2,353.00	1,700.00	435.00	218.00	—
GLOUCESTER .	24,164	3,624.50	3,102.00	522.50	—	—
NORTH ADAMS .	22,085	899.45	340.00	458.50	—	100.95
PEABODY .	22,082	1,305.00	1,290.00	15.00	—	—
LEOMINSTER .	21,894	2,011.58	1,330.00	345.00	200.00	136.58
ATTLEBORO .	21,835	1,943.16	753.00	565.00	100.00	525.16
GARDNER .	20,397	816.00	506.00	310.00	—	—
WOBURN .	19,695	2,081.50	821.00	1,260.50	—	—
WESTFIELD .	18,788	850.00	470.00	—	200.00	180.00
MARLBOROUGH .	15,781	3,879.50	2,376.00	1,403.50	100.00	—
NEWBURYPORT .	14,815	2,334.67	1,937.50	322.50	—	74.67
39 Cities .	2,975,790	\$277,221.84	\$168,777.41	\$90,408.07	\$10,614.61	\$7,421.75

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

7. Schools.

CITIES.	Popu- lation of 1935	A TOTAL RECEIPTS	B Tuition and Trans- portation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscella- neous
BOSTON . . .	817,713	\$353,975.27	\$102,335.00	\$171,326.39	\$4,167.18	\$76,146.70
WORCESTER . . .	190,471	140,976.68	9,230.35	109,892.20	6,119.82	15,734.31
SPRINGFIELD . . .	149,642	243,739.63	5,232.32	106,016.68	5,120.20	127,370.43
CAMBRIDGE . . .	118,075	47,500.57	4,955.87	1,840.19	355.81	40,348.70
FALL RIVER . . .	117,414	20,050.77	1,068.50	15,439.75	7.80	3,534.72
NEW BEDFORD . . .	110,022	44,921.50	4,489.84	37,257.10	63.30	3,111.26
LYNN . . .	100,909	46,958.78	7,400.07	16,689.46	1,340.71	21,528.54
SOMERVILLE . . .	100,773	19,611.67	7,392.17	10,192.18	—	2,027.32
LOWELL . . .	100,114	16,633.99	—	16,236.20	37.50	360.29
LAWRENCE . . .	86,785	4,800.77	466.84	2,434.52	1,693.31	206.10
QUINCY . . .	76,909	19,643.30	3,324.16	11,937.17	620.29	3,761.68
NEWTON . . .	66,144	112,420.12	—	21,242.02	327.36	90,850.74
BROCKTON . . .	62,407	5,742.06	3,256.74	1,883.28	372.97	229.07
MEDFORD . . .	61,444	35,006.75	4,126.18	8,593.71	570.42	21,716.44
MALDEN . . .	57,277	5,460.43	2,888.94	775.03	914.89	881.57
HOLYOKE . . .	56,139	9,321.55	761.22	7,219.84	490.34	850.15
HAVERHILL . . .	49,516	4,984.63	—	3,475.19	971.51	537.93
PITTSFIELD . . .	47,516	10,078.27	365.90	8,132.03	6.20	1,574.14
EVERETT . . .	47,228	7,837.94	3,042.51	3,453.10	1,027.46	314.87
SALEM . . .	43,472	2,993.67	479.40	407.76	119.30	1,987.21
CHELSEA . . .	42,673	2,293.49	569.88	15.00	515.27	1,193.34
CHICOPEE . . .	41,952	2,319.07	1,195.11	129.30	383.65	611.01
FITCHBURG . . .	41,700	26,426.96	625.04	8,607.70	25.13	17,169.09
WALTHAM . . .	40,557	10,137.68	1,937.38	5,417.80	13.10	2,769.40
TAUNTON . . .	37,431	29,523.19	4,099.20	25,204.30	—	219.69
REVERE . . .	35,319	1,810.21	1,147.58	532.38	—	130.25
BEVERLY . . .	25,871	17,253.13	1,421.69	14,065.75	76.07	1,689.62
NORTHAMPTON . . .	24,525	39,316.47	1,793.46	26,604.04	109.15	10,809.82
MELROSE . . .	24,256	3,335.16	1,715.92	1,514.84	28.40	76.00
GLOUCESTER . . .	24,164	178.85	—	—	169.92	8.93
NORTH ADAMS . . .	22,085	12,300.55	—	11,960.90	99.80	239.85
PEABODY . . .	22,082	832.43	793.73	—	21.84	16.86
LEOMINSTER . . .	21,894	3,843.01	1,358.99	2,118.30	7.45	358.27
ATTLEBORO . . .	21,835	2,423.35	573.62	1,269.80	422.00	157.93
GARDNER . . .	20,397	6,938.52	114.45	6,006.98	209.59	607.50
WOBURN . . .	19,695	1,929.85	178.36	1,645.98	17.01	88.50
WESTFIELD . . .	18,788	32,520.39	—	20,677.64	.65	11,842.10
MARLBOROUGH . . .	15,781	9,174.33	8,613.24	203.20	44.00	313.89
NEWBURYPORT . . .	14,815	7,486.13	288.10	7,089.57	2.14	106.32
39 Cities . . .	2,975,790	\$1,362,701.12	\$187,241.76	\$687,507.28	\$26,471.54	\$461,480.54

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

8. Libraries.

CITIES.	Population of 1935	A	B	C
		TOTAL RECEIPTS	Fines, Rentals and Sales	Miscella- neous
BOSTON	817,713	\$25,045.44	\$24,522.62	\$522.82
WORCESTER	190,471	3,586.13	3,450.89	135.24
SPRINGFIELD	149,642	—	—	—
CAMBRIDGE	118,075	847.77	779.77	68.00
FALL RIVER	117,414	1,723.15	1,723.15	—
NEW BEDFORD	110,022	777.49	777.49	—
LYNN	100,909	2,982.80	2,982.80	—
SOMERVILLE	100,773	1,974.73	1,974.73	—
LOWELL	100,114	641.57	641.57	—
LAWRENCE	86,785	719.78	708.38	11.40
QUINCY	76,909	2,897.76	2,634.01	263.75
NEWTON	66,144	9,726.40	8,980.35	746.05
BROCKTON	62,407	1,856.08	1,846.65	9.43
MEDFORD	61,444	2,135.37	2,135.37	—
MALDEN	57,277	2,276.73	2,276.73	—
HOLYOKE	56,139	—	—	—
HAVERHILL	49,516	1,402.73	1,402.73	—
PITTSFIELD	47,516	—	—	—
EVERETT	47,228	1,159.81	1,159.81	—
SALEM	43,472	885.19	865.06	20.13
CHELSEA	42,673	482.93	447.06	35.87
CHICOPEE	41,952	599.12	599.12	—
FITCHBURG	41,700	722.45	722.45	—
WALTHAM	40,557	2,378.79	2,376.54	2.25
TAUNTON	37,431	462.75	462.75	—
REVERE	35,319	257.50	257.50	—
BEVERLY	25,871	259.29	259.29	—
NORTHAMPTON	24,525	878.52	878.52	—
MELROSE	24,256	1,221.54	1,221.54	—
GLOUCESTER	24,164	—	—	—
NORTH ADAMS	22,085	596.89	596.89	—
PEABODY	22,082	—	—	—
LEOMINSTER	21,894	990.42	990.42	—
ATTLEBORO	21,835	876.05	809.91	66.14
GARDNER	20,397	—	—	—
WOBURN	19,695	290.84	290.84	—
WESTFIELD	18,788	—	—	—
MARLBOROUGH	15,781	196.14	196.14	—
NEWBURYPORT	14,815	636.55	436.55	200.00
39 Cities	2,975,790	\$71,488.71	\$69,407.63	\$2,081.08

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

9. Recreation.

CITIES.	Popu- lation of 1935	A TOTAL RECEIPTS	B Parks and Gardens	C Golf Courses	D Play- grounds and Gym- nasia	E Bath- houses and Beaches	F Celebra- tions and Entertain- ments
BOSTON . . .	817,713	\$72,847.32	\$19,690.21	\$15,822.50	\$1,567.15	\$35,675.46	\$92.00
WORCESTER . . .	190,471	12,852.65	887.35	11,837.55	127.75	—	—
SPRINGFIELD . . .	149,642	43,969.89	778.79	38,786.20	3,886.70	518.20	—
CAMBRIDGE . . .	118,075	10,782.40	151.05	8,314.65	1,291.75	1,024.95	—
FALL RIVER . . .	117,414	6.00	6.00	—	—	—	—
NEW BEDFORD . . .	110,022	2,289.69	489.94	—	—	1,799.75	—
LYNN . . .	100,909	18,650.44	270.50	18,379.94	—	—	—
SOMERVILLE . . .	100,773	448.08	—	—	—	448.08	—
LOWELL . . .	100,114	5,798.50	5,798.50	—	—	—	—
LAWRENCE . . .	86,785	150.00	150.00	—	—	—	—
QUINCY . . .	76,909	135.00	—	—	125.00	—	—
NEWTON . . .	66,144	3,008.98	31.65	—	1,855.73	1,121.60	—
BROCKTON . . .	62,407	20,656.58	33.75	18,262.05	66.31	2,294.47	—
MEDFORD . . .	61,444	—	—	—	—	—	—
MALDEN . . .	57,277	27.50	27.50	—	—	—	—
HOLYOKE . . .	56,139	154.62	44.00	—	110.62	—	—
HAVERHILL . . .	49,516	170.72	170.72	—	—	—	—
PITTSFIELD . . .	47,516	793.45	150.00	—	—	643.45	—
EVERETT . . .	47,228	9,839.64	67.00	—	9,772.64	—	—
SALEM . . .	43,472	19,876.24	2,837.28	7,127.55	7,932.66	1,978.75	—
CHELSEA . . .	42,673	297.64	—	—	297.64	—	—
CHICOPEE . . .	41,952	16.67	—	—	16.67	—	—
FITCHBURG . . .	41,700	—	—	—	—	—	—
WALTHAM . . .	40,557	—	—	—	—	—	—
TAUNTON . . .	37,431	—	—	—	—	—	—
REVERE . . .	35,319	—	—	—	—	—	—
BEVERLY . . .	25,871	372.55	—	—	—	372.55	—
NORTHAMPTON . . .	24,525	—	—	—	—	—	—
MELROSE . . .	24,256	8,247.95	30.05	8,160.40	1.00	56.50	—
GLOUCESTER . . .	24,164	3,672.85	831.80	—	1,571.50	1,269.55	—
NORTH ADAMS . . .	22,085	—	—	—	—	—	—
PEABODY . . .	22,082	8,825.72	—	—	8,825.72	—	—
LEOMINSTER . . .	21,894	374.95	—	—	374.95	—	—
ATTLEBORO . . .	21,835	60.00	—	—	60.00	—	—
GARDNER . . .	20,397	8,106.63	—	4,143.50	—	3,963.13	—
WOBURN . . .	19,695	—	—	—	—	—	—
WESTFIELD . . .	18,788	—	—	—	—	—	—
MARLBOROUGH . . .	15,781	—	—	—	—	—	—
NEWBURYPORT . . .	14,815	7.00	7.00	—	—	—	—
39 Cities . . .	2,975,790	\$252,429.66	\$32,453.09	\$130,834.34	\$37,883.79	\$51,166.44	\$92.00

TABLE V. — Interest Receipts (Detail of "All Other," Column G, Table III).

CITIES.	A TOTAL RECEIPTS	B On Deposits	C On Taxes	D On Special Assessments	E. ON TRUST AND INVESTMENT FUNDS					F Miscella- neous	
					PUBLIC TRUST FUNDS						
					Charity	School	Library	Cemetery (for General Care)	Other		
BOSTON	\$1,490,559.75	\$18.67	\$587,998.86	\$694.06	\$43,472.78	\$31,493.97	\$60,136.64	\$400.00	\$583,391.67	\$69,309.78	\$113,643.32
WORCESTER	159,249.99	2,545.16	102,245.21	6,300.19	20,747.65	825.81	4,633.86	—	13,272.22	—	8,679.89
SPRINGFIELD	110,553.27	526.66	84,854.98	6,370.07	1,221.49	—	—	—	—	—	17,580.07
CAMBRIDGE	92,437.02	—	88,917.82	533.16	436.36	13.99	1,284.69	—	1,251.00	—	—
FALL RIVER	30,918.85	—	20,806.64	132.96	—	1,655.93	2,106.03	—	—	2,574.01	6,350.25
NEW BEDFORD	59,869.31	—	29,369.17	49.19	—	2,106.79	16,444.77	—	13.34	2,574.01	9,228.27
LYNN	82,182.02	—	64,693.00	317.47	135.07	96.98	3,217.78	—	839.11	1,921.67	11,229.22
SOMERVILLE	90,690.34	—	80,822.49	317.47	39.40	277.90	763.95	—	126.19	513.44	7,289.50
LOWELL	59,342.22	—	34,064.92	144.47	763.48	5.03	4,697.18	25.15	—	—	19,641.99
LAWRENCE	37,007.50	—	36,257.04	—	—	170.91	—	—	26.54	—	553.01
QUINCY	118,347.36	—	73,088.86	9,838.15	493.20	16,813.96	9,756.93	90.68	38,249.03	4,246.12	8,265.58
NEWTON	107,085.80	—	41,723.85	21,053.04	127.53	21.05	1,242.68	—	834.11	—	420.50
BROCKTON	43,469.07	—	34,476.37	2,806.82	4,058.00	—	997.98	—	1,219.05	—	295.79
MEDFORD	71,306.28	378.86	58,392.54	6,684.10	1,704.29	780.32	146.10	—	32.58	628.18	2,001.02
MALDEN	73,191.84	8.06	35,492.06	10,288.00	1,461.87	—	24,686.72	—	67.63	31,710.00	3,573.66
HOLYOKE	62,144.18	2.75	25,328.27	—	5,092.53	134.98	6,992.04	40.68	237.40	2,946.98	1,289.38
HAVERHILL	55,548.23	5,163.06	33,440.40	210.78	—	—	—	—	—	—	1,287.50
PITTSFIELD	27,535.72	—	23,686.16	2,562.06	—	—	—	—	—	—	4,090.00
EVERETT	45,513.56	—	31,234.08	2,033.18	—	4,434.23	3,722.07	1,155.00	3,208.37	—	102.11
SALEM	40,603.46	45.21	28,769.21	44.08	5,455.50	204.00	1,619.98	—	427.07	669.76	8,194.52
CHELSEA	58,380.16	—	48,797.24	—	86.86	—	204.71	—	—	—	5,135.50
CHICOPPEE	40,962.54	—	34,421.30	2.69	585.95	—	618.62	198.48	—	—	373.26
FITCHBURG	30,449.12	351.58	15,640.08	482.26	9,789.29	178.92	1,775.15	—	1,858.58	4,910.18	1,788.58
WALTHAM	42,638.13	—	29,438.75	3,824.93	930.86	—	1,474.68	170.15	—	—	1,706.71
TAUNTON	29,617.92	—	25,947.57	175.37	—	—	1,788.27	—	—	—	4,781.37
REVERE	26,237.72	—	20,760.71	3,398.17	—	—	50.47	—	5.79	—	644.35
BEVERLY	21,476.28	—	12,364.81	3,598.17	205.56	164.56	4,498.83	—	—	—	704.35
NORTHAMPTON	34,139.72	16.60	13,385.56	4.78	1,612.14	179.19	17,699.34	408.57	129.19	—	152.18
MELROSE	29,223.33	9.45	20,171.31	7,269.64	917.86	45.78	129.66	—	527.45	—	1,059.16
GLOUCESTER	20,975.35	244.61	12,650.09	3,035.06	1,841.73	400.00	503.65	—	941.05	—	248.19
NORTH ADAMS	7,158.04	—	6,630.13	7.27	26.39	—	18.84	—	—	227.22	913.11
PEABODY	19,336.67	—	14,982.07	242.88	3,104.76	93.85	—	—	—	68.13	651.76
LEONISTON	9,146.59	—	7,885.50	—	358.07	75.46	81.76	25.91	—	1,490.40	236.24
ATTLEBORO	35,451.66	367.94	7,801.09	337.80	17,714.44	—	5,129.14	6.12	2,374.61	277.76	36.28
GARDNER	7,790.15	—	6,490.45	757.30	—	—	—	—	—	—	5,454.00
WOBURN	27,071.31	—	16,899.72	—	—	448.24	3,949.74	41.85	—	140.28	2,015.30
WESTFIELD	11,253.91	—	9,163.16	—	412.19	200.13	707.66	50.30	25.15	—	427.83
MARLBOROUGH	15,447.45	—	13,505.63	53.73	394.78	487.71	3,427.98	—	3,253.95	742.56	420.65
NEWBURYPORT	19,038.36	—	10,310.73	—	—	—	—	—	—	—	—
39 Cities	\$3,342,750.78	\$9,678.61	\$1,843,207.83	\$90,495.04	\$123,229.20	\$61,309.69	\$184,507.90	\$2,612.89	\$652,311.08	\$122,376.47	\$253,022.07

TABLE VI. — Summary of Revenue Receipts.

CITIES.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Cemeteries	L Interest
BOSTON . . .	\$79,089,375.89	\$56,701,427.70	\$1,739,590.11	\$183,018.88	\$3,960,462.90	\$8,120.23	\$348,690.27	\$939,380.47	\$3,889,776.13	\$8,757,757.94	\$81,374.04	\$2,470,677.22
WORCESTER . . .	14,088,521.43	10,792,650.67	266,285.65	10,948.90	629,428.92	3,149.45	53,216.88	335,913.84	1,084,986.25	683,992.22	59,513.66	168,434.99
SPRINGFIELD . . .	12,991,244.83	9,480,026.27	195,152.14	15,534.40	468,154.60	—	67,696.90	303,497.14	1,058,935.63	1,058,935.63	—	110,453.27
CAMBRIDGE . . .	9,073,949.63	7,334,185.32	179,232.89	1,578.35	207,115.27	—	3,352.33	140,909.65	475,674.93	501,132.19	41,082.21	185,436.69
FALL RIVER . . .	5,752,895.41	4,670,678.61	119,194.10	3,868.48	320,188.83	—	—	124,327.47	316,399.90	377,989.48	26,459.08	60,529.46
NEW BEDFORD . . .	6,259,985.19	4,855,364.58	125,808.70	1,519.61	491,615.57	—	1,035.38	141,631.90	353,504.71	364,014.09	35,820.34	93,426.59
LYNN . . .	6,182,626.07	4,855,364.58	143,598.00	9,731.72	377,979.96	—	21,878.32	141,088.90	141,450.18	384,187.82	48,397.34	83,473.23
SOMERVILLE . . .	6,558,313.12	4,974,510.66	111,897.75	7,075.51	335,280.22	—	1,779.29	146,377.11	524,372.94	463,054.10	27,753.46	90,690.34
LOWELL . . .	5,823,319.27	4,963,101.66	102,715.75	6,683.33	335,280.22	—	2,752.31	113,094.74	333,897.16	333,897.16	27,753.46	90,690.34
LAURENCE . . .	4,984,374.43	3,853,125.76	100,299.00	7,075.51	469,144.11	—	886.88	98,030.01	478,948.92	447,401.67	28,180.54	118,347.36
QUINCY . . .	6,146,316.93	4,943,125.76	80,757.00	2,878.88	231,863.11	—	70,311.07	144,442.62	288,211.50	365,551.31	—	114,969.70
NEWTON . . .	6,083,337.37	4,713,351.30	37,460.05	1,540.93	225,449.71	1,304.38	116,079.17	219,419.32	246,085.66	262,085.66	19,085.98	44,400.00
BROCKTON . . .	4,056,540.09	2,845,395.10	76,147.32	2,321.70	265,980.02	—	15,451.07	109,693.96	246,372.94	246,372.94	47,616.76	72,423.17
MEDFORD . . .	3,986,676.08	3,017,702.95	14,529.40	2,594.35	231,143.13	1,389.00	34,538.70	96,720.01	247,657.86	220,351.05	25,225.40	60,666.73
MALDEN . . .	3,399,898.95	2,576,213.97	43,022.47	2,703.15	123,415.62	—	51,436.61	76,436.69	185,949.93	234,328.38	—	—
HOLYOKE . . .	4,449,759.43	2,546,853.35	75,461.95	4,501.64	181,338.97	—	2,015.58	75,904.45	111,930.11	1,389,609.20	—	62,144.18
HAVERHILL . . .	3,107,273.31	2,219,907.67	48,991.17	2,439.99	253,713.11	—	1,533.31	74,334.81	262,851.26	186,735.16	68.75	56,698.08
PITTSFIELD . . .	2,958,516.93	2,199,423.40	71,453.49	3,120.85	172,829.97	492.23	45,421.82	89,090.93	164,544.74	184,603.78	—	27,535.72
EVERETT . . .	3,323,006.65	2,615,077.19	33,490.75	4,600.43	115,234.23	2.92	4,846.53	57,832.42	221,921.61	203,370.24	18,486.77	48,083.56
SALEM . . .	2,703,982.55	2,036,001.22	51,745.15	1,257.80	131,647.96	—	562.86	60,264.63	180,877.72	192,548.96	8,472.79	40,603.46
CHELSEA . . .	2,640,799.31	2,062,280.16	55,374.97	3,339.40	84,874.76	4.85	8,225.50	35,206.85	150,230.17	168,582.71	—	72,699.94
CHICOPEE . . .	2,794,500.56	2,177,570.20	1,841,000.89	2,775.50	108,154.43	—	1,978.65	47,700.04	76,887.04	643,440.02	4,425.15	40,962.54
FITCHBURG . . .	2,761,710.70	1,864,816.39	45,841.00	1,558.95	108,154.43	—	2,565.50	65,311.19	335,484.12	150,823.81	15,085.97	30,449.12
WALTHAM . . .	2,650,919.84	2,070,005.05	45,833.90	2,382.78	144,901.94	1,897.98	18,303.57	54,614.94	109,587.82	144,225.73	16,628.00	43,581.33
TAUNTON . . .	2,241,601.04	1,770,779.49	39,000.02	769.85	98,479.14	487.06	874.85	63,865.02	147,604.65	809,383.29	13,534.80	33,180.16
REVERE . . .	2,811,290.40	1,465,763.28	54,188.30	3,450.75	71,385.44	—	2,953.79	36,415.34	131,387.41	177,802.72	—	26,237.72
BEVERLY . . .	1,851,290.40	1,465,763.28	17,248.81	109.91	64,512.14	—	11,571.41	46,295.56	118,422.61	73,841.84	11,958.48	21,476.28
NORTHAMPTON . . .	1,225,235.88	820,051.19	27,338.18	2,188.45	58,289.69	9.60	3,626.64	38,228.31	94,477.62	81,209.95	8,766.87	34,139.72
MELROSE . . .	1,677,423.03	1,281,027.98	3,336.00	695.00	58,289.69	—	33,222.60	57,136.77	85,730.78	111,977.60	16,481.28	29,223.33
GLOUCESTER . . .	1,181,366.48	1,240,777.87	37,111.56	1,903.00	77,840.36	—	15,467.68	32,319.67	66,700.69	177,484.01	1,244.30	20,975.35
NORTH ADAMS . . .	1,894,006.80	1,049,484.33	29,239.50	1,383.00	72,840.36	—	15,467.68	32,319.67	66,700.69	177,484.01	1,244.30	20,975.35
PEABODY . . .	1,293,349.72	885,047.91	21,719.00	1,467.95	80,230.87	—	4,937.97	37,128.70	196,709.20	92,261.68	7,623.26	7,158.04
LEANSSTER . . .	1,905,905.93	924,306.14	1,528.94	1,055.15	104,970.75	98.88	4,937.97	37,128.70	196,709.20	92,261.68	7,623.26	7,158.04
ATLANTIC . . .	1,202,117.54	751,003.60	17,227.00	383.00	38,848.03	526.47	3,755.70	40,471.70	61,180.71	103,713.00	8,591.15	31,456.89
GARDNER . . .	1,316,789.22	934,540.16	25,789.18	1,383.00	105,548.03	—	3,755.70	40,471.70	61,180.71	103,713.00	8,591.15	31,456.89
WOBURN . . .	1,376,185.12	853,713.42	22,437.00	1,110.13	61,275.94	—	275.00	39,544.29	56,907.79	70,106.56	10,513.66	7,290.15
METHUEN . . .	1,576,775.81	544,183.44	24,508.50	3,162.20	47,050.24	—	655.85	39,544.29	56,907.79	70,106.56	10,513.66	7,290.15
MARLBOROUGH . . .	842,921.38	558,890.06	15,229.96	552.80	102,811.52	—	—	18,621.25	67,926.97	62,273.00	1,569.71	15,447.45
NEWBURYPORT . . .	—	—	—	—	—	—	—	—	—	—	—	—
39 Cities . . .	\$224,250,992.47	\$164,192,120.70	\$4,168,271.24	\$308,610.71	\$11,174,927.80	\$17,433.05	\$957,592.96	\$4,221,303.11	\$13,021,577.79	\$21,051,577.79	\$28,608,160.06	\$4,529,521.52

¹ Includes \$25.29 from administration of trust funds.

² Includes \$37.50 from administration of trust funds.

³ Includes \$16.50 from administration of trust funds.

⁴ Includes \$14.16 from administration of trust funds.

DIVISION C

PAYMENTS FOR MAINTENANCE AND INTEREST

TABLE VII. — *Maintenance of Departments.*
1. *General Government.*

CITIES.	Population of 1935	A TOTAL EXPENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON	817,713	\$1,971,343.95	\$97,567.51	\$82,761.19	\$855,355.84	\$723,814.67	\$211,844.74
WORCESTER	190,471	482,009.72	11,630.05	27,442.96	200,776.37	197,076.06	45,084.29
SPRINGFIELD	149,642	393,587.93	2,638.04	14,275.14	172,986.03	110,631.56	83,057.15
CAMBRIDGE	118,075	288,376.34	15,764.86	15,560.69	110,967.84	101,859.72	44,223.23
FALL RIVER	117,414	4,262.44	4,262.44	6,729.34	41,030.70	75,237.37	21,728.10
NEW BEDFORD	110,022	199,279.74	8,219.16	13,573.68	76,788.06	66,475.53	34,223.31
LYNN	100,909	219,649.13	6,000.00	10,077.17	76,138.31	110,247.61	17,183.04
SOMERVILLE	100,773	234,567.10	16,552.87	20,208.11	107,602.83	73,845.94	16,357.35
LOWELL	100,114	239,834.94	7,613.05	13,227.83	92,711.31	89,079.56	26,303.19
LAWRENCE	88,785	154,437.42	18,187.78	16,916.00	65,155.53	54,006.85	19,230.04
QUINCY	70,909	181,487.78	8,463.71	10,103.41	92,759.92	56,832.15	23,716.39
NEWTON	66,144	208,402.69	1,210.32	10,036.58	77,034.61	60,375.29	33,275.55
BROCKTON	62,407	173,212.58	1,339.66	7,064.84	79,933.16	53,076.34	24,025.12
MEDFORD	61,444	152,789.82	9,308.11	9,799.42	59,926.83	34,012.40	3,993.76
MALDEN	57,277	102,697.29	3,462.04	6,750.97	54,478.12	64,181.47	27,005.87
HOLYOKE	56,139	162,893.36	994.72	8,872.32	61,838.98	29,394.04	15,989.07
HAVERHILL	49,516	109,869.40	—	15,000.07	49,486.22	47,475.37	6,522.58
PITTSFIELD	47,516	108,086.94	3,378.44	3,988.98	47,321.57	37,816.80	9,073.29
EVERETT	47,228	121,186.36	10,738.04	8,775.43	54,782.80	33,776.93	8,715.28
SALEM	43,472	95,269.55	8,139.00	4,845.89	39,792.45	27,323.57	21,901.11
CHELSEA	42,673	121,170.91	11,380.61	6,738.67	44,093.99	37,056.53	14,341.79
CHICOPEE	41,952	94,606.69	893.90	5,282.60	46,764.83	38,256.01	11,556.37
FITCHBURG	41,700	105,401.35	4,907.11	7,618.88	43,062.98	49,192.43	10,163.33
WALTHAM	40,557	126,005.15	5,654.72	7,982.20	47,011.20	23,347.39	10,435.82
TAUNTON	37,431	84,995.41	7,063.74	5,188.77	39,627.82	21,976.51	18,450.78
REVERE	35,319	88,944.95	5,248.92	4,609.00	30,990.53	12,949.53	9,088.38
BEVERLY	25,871	61,891.28	3,347.19	3,284.14	20,905.04	34,447.93	8,557.36
NORTHAMPTON	24,525	46,327.09	100.00	4,871.57	31,290.19	25,697.24	9,505.66
MELROSE	24,256	81,323.49	2,226.44	9,756.93	39,418.68	21,407.45	3,074.16
GLOUCESTER	24,164	84,378.51	—	1,249.81	24,488.52	10,586.08	14,433.22
NORTH ADAMS	22,085	50,298.57	78.63	4,156.56	36,853.56	6,762.92	8,618.43
PEABODY	22,082	70,275.55	2,448.19	2,426.13	22,186.27	26,539.90	3,339.56
LEONHART	21,894	42,505.67	3,393.29	2,489.86	25,269.63	11,199.66	3,413.14
ATTLEBORO	21,835	65,488.34	2,363.50	3,044.97	17,277.01	21,701.08	7,930.07
GARDNER	20,397	37,298.28	1,399.75	2,461.40	31,704.12	13,093.43	3,965.82
WOBURN	19,695	65,216.42	1,759.94	3,013.00	21,741.31	10,237.54	5,884.66
WESTFIELD	18,788	43,873.50	2,699.29	2,720.00	17,158.19	7,041.53	1,892.47
MARLBOROUGH	15,781	43,329.01	464.75	1,230.85	—	—	—
NEWBURYPORT	14,815	27,817.79	—	—	—	—	—
39 Cities	2,975,790	\$7,089,406.85	\$276,118.46	\$401,362.64	\$3,041,169.74	\$2,491,509.10	\$879,306.91

TABLE VII. — Maintenance of Departments — Continued.
1 D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL					Other Finance Offices and Accounts
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	Licenses Commissioners	
BOSTON	\$855,355.84	\$90,728.66	\$94,921.12	\$259,608.75	\$297,378.26	\$48,172.06	\$64,546.99
WORCESTER	200,776.37	39,219.18	195,171.66		53,696.33	8,383.87	4,303.33
SPRINGFIELD	172,980.03	29,283.91	30,022.75	43,294.83	63,153.74	6,070.05	1,160.75
CAMBRIDGE	110,967.84	21,399.44	47,388.11		30,202.99	7,982.31	3,994.99
FALL RIVER	75,237.37	9,178.53	13,334.03	14,763.26	20,494.73		17,446.82
NEW BEDFORD	76,788.06	16,185.82	32,864.75		21,610.77	3,283.00	2,843.72
LYNN	76,138.31	8,936.79	17,190.58	19,480.80	25,394.14	3,340.50	1,795.50
SOMERVILLE	107,692.83	7,811.93	156,407.59		26,074.13	3,334.18	3,975.00
LOWELL	92,711.31	22,511.25	35,309.76		25,208.85	6,931.45	2,750.00
LAWRENCE	63,185.53	11,736.71	11,403.77	20,415.53	15,622.91	3,433.73	2,572.88
QUINCY	82,569.92	9,950.23	20,063.22	24,956.17	25,819.61	375.14	1,405.55
BROCKTON	77,034.61	16,380.27	33,510.51		24,219.48	1,450.86	1,473.49
MEDFORD	59,926.83	8,333.69	19,933.87	21,277.78	26,302.19	2,469.08	1,626.55
MALDEN	54,478.12	10,021.40	9,377.25	21,020.62	16,241.79	749.31	1,516.46
HOLYOKE	61,838.98	9,404.89	11,895.08	17,731.28	20,978.95	2,194.40	1,876.80
HAVERTHILL	49,486.22	11,906.56	17,617.56		15,949.73	2,433.00	1,876.80
PITTSFIELD	47,321.57	7,338.49	7,801.11	13,602.02	15,999.35	2,313.23	1,649.52
EVERETT	54,782.80	11,478.52	8,971.37	16,894.58	14,691.32	1,770.79	1,425.00
SALEM	39,792.45	4,673.34	6,244.02	10,630.54	16,015.14	1,434.81	1,312.20
CHELSEA	44,093.99	9,604.72	17,343.61		13,782.17	1,582.66	1,646.75
CHICOPEE	43,062.98	8,167.26	7,461.52	14,675.73	13,442.30	1,686.49	1,677.00
FITCHBURG	40,764.83	9,701.36	16,712.36		14,449.28	1,698.00	1,350.00
WALTHAM	47,011.20	7,258.47	22,168.30		13,271.36	1,699.98	1,500.00
TAUNTON	39,232.18	4,701.60	8,834.74	10,890.79	12,148.28	2,105.00	2,148.07
REVERE	39,627.82	4,913.88	5,745.91	12,183.22	14,519.81	918.97	1,737.80
BEVERLY	30,990.53	4,137.58	5,730.75	7,632.86	6,224.34	1,265.00	1,000.00
NORHAMPTON	20,905.04	4,526.90	5,702.41	6,577.77	6,224.12	480.00	745.00
MELROSE	31,220.19	5,456.51	14,357.16		10,988.26	280.00	213.84
GLOUCESTER	30,418.68	7,367.32	6,944.94	9,087.24	12,412.54	105.76	312.50
NORTH ADAMS	24,488.32	4,816.42	19,864.59		12,452.49	2,052.49	1,553.95
PEABODY	30,853.56	7,898.95	5,834.59	12,152.72	10,065.95	568.52	671.50
LEMINSTER	22,186.27	3,935.89	3,854.44	4,995.89	7,941.94	699.85	585.00
ATTLEBORO	25,269.63	4,780.54	4,506.35	6,781.73	8,208.08	592.11	400.82
GARDNER	17,277.01	3,555.58	2,160.74	4,993.74	5,771.15	795.80	
WOBURN	31,794.12	6,025.84	7,803.26	8,015.82	7,296.67	977.53	1,675.00
WESTFIELD	21,141.31	5,502.80	18,500.63		6,389.13	398.75	350.00
MARLBOROUGH	21,719.54	6,055.07	19,224.83		5,698.69	553.45	187.50
NEWBURYPORT	17,188.19	3,500.00	16,907.69		5,413.15	998.20	369.15
39 Cities	\$3,041,169.74	\$476,517.96	\$757,285.19	\$581,663.67	\$965,023.05	\$125,453.44	\$135,226.43

Treasurer and collector.

TABLE VII. — *Maintenance of Departments — Continued.*
1 E. Other General Departments of General Government.

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Superintendent of Buildings	Election and Registration	Miscellaneous
BOSTON	\$723,814.67	\$194,472.52	\$44,410.86	—	\$33,182.03	—	\$22,148.76	\$292,635.44	\$136,965.06
WORCESTER	197,076.06	18,577.07	20,644.01	\$5,183.22	—	\$75,260.43	21,981.61	30,716.89	4,712.83
SPRINGFIELD	125,361.95	20,631.15	20,571.15	2,500.00	8,699.74	—	12,161.23	28,014.94	13,319.55
CAMBRIDGE	101,859.72	17,739.85	20,092.89	3,273.73	—	—	11,093.42	33,880.20	8,883.29
FALL RIVER	41,030.70	9,720.35	9,407.91	83.60	4,800.00	6,896.34	1,146.91	3,392.85	2,708.65
NEW BEDFORD	66,475.53	7,226.37	19,581.66	364.85	—	26,623.20	5,205.07	6,797.54	6,676.84
LYNN	110,247.61	47,100.31	8,123.25	—	—	18,572.62	11,123.02	22,284.25	3,044.16
SOMERVILLE	73,845.94	10,968.05	16,524.18	5,930.81	—	10,994.50	9,094.65	20,013.74	3,119.98
LOWELL	89,979.56	16,866.43	10,178.35	2,200.91	—	15,105.62	6,903.95	27,242.74	11,481.56
LAWENCE	54,096.85	4,000.00	7,814.04	2,150.00	—	10,188.36	3,675.21	19,581.24	6,688.00
QUINCY	8,714.12	7,283.19	7,283.19	800.00	4,000.00	—	—	10,729.03	454.95
NEWTON	60,845.63	10,790.61	15,218.18	—	—	43,843.95	9,568.77	8,059.06	365.06
BROCKTON	67,575.29	12,617.68	8,617.22	—	—	17,904.49	7,395.28	11,686.01	2,354.61
MEDFORD	53,670.34	8,115.88	9,166.94	2,700.00	—	16,956.09	—	10,684.99	6,046.44
MALDEN	34,012.40	3,635.86	5,900.93	2,641.80	—	13,493.73	—	7,895.48	439.60
HOLYOKE	64,181.47	13,876.98	7,702.54	2,876.32	14,920.49	9,937.83	3,973.29	10,194.32	700.00
HAVERHILL	29,394.04	2,717.98	8,151.81	133.00	—	11,351.40	1,000.00	5,056.31	983.54
PITTSFIELD	47,475.37	5,104.24	8,231.29	—	12,031.38	5,474.58	4,152.59	12,274.72	116.57
EVERETT	37,816.80	2,844.81	7,759.93	2,438.00	1,685.00	13,903.43	1,233.13	8,278.72	877.48
SALEM	33,776.93	3,927.31	6,545.11	2,028.39	—	9,700.15	5,235.70	5,107.14	5,107.14
CHELSEA	27,323.57	7,000.78	7,384.07	2,030.90	—	6,639.00	4,296.18	9,515.95	199.65
CHICOPEE	38,256.01	4,427.49	5,673.39	4,073.62	9,166.97	7,032.75	5,781.50	3,754.56	256.59
FITCHBURG	49,192.43	6,141.51	5,553.98	2,007.80	—	7,032.75	5,781.50	3,754.56	936.65
WALTHAM	23,347.39	1,364.75	7,142.55	800.00	—	16,532.13	2,533.74	5,644.41	8,715.20
TAUNTON	21,976.51	4,472.36	4,476.00	1,245.33	—	3,273.93	7,467.31	7,467.31	100.00
BEVERLY	18,493.78	2,300.00	5,744.44	1,735.00	6,586.26	3,489.31	—	2,752.58	200.00
NORTHAMPTON	12,949.53	1,426.90	5,991.97	74.72	4,400.00	3,588.18	—	673.21	52.95
MELROSE	34,447.93	2,564.23	6,326.69	—	—	3,005.33	—	2,430.61	123.85
GLIOCESTER	25,697.24	8,298.44	5,981.43	1,131.36	16,129.24	7,817.76	—	1,486.16	1,630.60
NORTH ADAMS	21,407.45	2,451.10	5,350.00	—	4,640.12	4,539.55	—	4,115.86	15.00
PEABODY	10,586.08	3,931.82	3,814.76	—	—	5,999.64	—	2,785.00	54.30
LEOMINSTER	6,762.92	2,250.00	2,638.10	—	—	—	—	1,851.00	23.82
ATTLEBORO	26,539.90	1,450.60	3,888.26	918.50	8,514.39	9,485.34	—	166.98	2,115.83
GARDNER	11,199.66	2,217.48	2,602.90	—	805.00	2,118.00	—	3,274.13	182.15
WOBURN	21,701.08	3,024.31	4,473.40	—	4,233.83	5,106.80	—	3,862.74	—
WESTFIELD	13,093.43	1,225.30	4,829.11	—	5,340.85	—	—	1,673.17	25.00
MALDENBOROUGH	10,297.51	2,336.15	3,419.07	—	—	1,941.25	—	2,601.04	—
NEWBURYPORT	7,041.53	2,549.88	2,618.28	—	—	—	—	1,873.37	—
39 Cities	\$2,491,509.10	\$487,816.27	\$359,779.31	\$49,311.59	\$139,135.30	\$428,185.90	\$147,216.43	\$659,187.80	\$220,876.50

TABLE VII. — *Maintenance of Departments — Continued.*
2. *Protection of Persons and Property.*

CITIES.	A	B	C	D	E	F	G
	TOTAL EXPENSES	Police Department	Fire Department	Militia	Inspection	Forestry	Other Protection of Persons and Property
BOSTON	817,713	\$9,742,204.22	\$5,631,658.06	\$3,680,303.04	\$379,851.42	\$30,235.70	\$4,500.00
Worcester	190,471	1,935,025.58	949,717.45	890,766.33	63,778.16	26,852.72	1,300.00
Springfield	149,642	1,482,145.40	719,612.46	853,738.14	4,302.76	45,370.85	25.00
Cambridge	118,075	1,082,109.32	490,616.08	480,195.91	23,011.78	20,729.58	65,055.37
Fall River	117,414	698,632.36	352,795.63	325,382.02	643.74	7,345.52	303.00
New Bedford	110,022	811,168.17	398,736.42	353,558.77	11,162.41	18,293.76	14,017.76
Lynn	100,909	809,124.16	351,937.75	478,141.12	274.97	7,244.61	44,729.60
Somerville	100,114	888,869.74	368,612.08	442,893.56	16,781.61	19,822.76	39,836.84
Lowell	100,114	712,380.79	335,303.35	348,826.34	15,881.45	8,426.48	1,903.00
Lawrence	86,785	604,311.48	312,069.63	327,835.02	2,423.70	2,549.62	4,066.33
Quincy	76,909	612,919.50	285,820.40	263,852.02	13,007.89	21,351.00	26,435.79
Newton	66,144	671,444.11	336,164.55	261,116.47	13,102.41	17,423.56	250.00
Brockton	62,407	536,729.96	216,236.65	187.75	13,102.41	17,423.56	1,739.48
Malden	61,444	400,523.65	205,266.22	221,942.63	2,599.36	9,390.61	11,808.28
Holyoke	57,277	513,294.09	227,668.75	254,236.06	13,694.33	16,494.45	2,370.82
Haverhill	49,516	383,320.50	143,655.91	219,472.94	91.42	8,373.54	3,326.80
Pittsfield	47,516	295,269.28	131,561.36	139,350.70	10,103.49	8,579.05	11,371.88
Everett	47,228	480,943.19	190,180.16	251,602.22	1,641.11	21,651.33	21,651.33
Salem	43,472	317,251.04	143,227.58	140,352.53	4,704.43	13,609.35	15,357.15
Chelsea	42,673	432,553.48	177,560.57	219,053.58	6,908.99	—	28,499.28
Chicopee	41,952	307,746.81	130,243.59	167,883.97	7,397.42	2,190.83	25.00
Fitchburg	41,700	312,255.99	112,596.27	181,047.27	10,031.36	5,416.94	2,859.85
Waltham	40,557	315,272.98	134,231.35	128,168.22	7,706.28	14,571.42	29,418.28
Taunton	37,431	257,944.60	111,019.25	128,363.92	4,150.00	5,135.91	9,275.52
Revere	35,319	242,792.69	94,861.86	133,701.32	7,915.37	147.50	6,166.44
Revere	25,871	257,032.60	100,348.40	131,923.02	5,301.33	4,997.33	14,461.92
Beverly	24,525	116,319.08	54,129.47	82,750.65	4,963.47	4,214.77	10.00
Northampton	24,525	193,398.21	77,716.43	102,106.30	5,646.64	7,334.02	246.10
Melrose	24,256	189,639.47	81,772.40	101,651.21	2,706.22	11,042.82	5,522.93
Grochester	22,082	202,369.89	53,487.80	55,794.12	2,407.37	3,628.28	4,094.29
Peabody	21,894	119,639.47	74,706.98	55,591.53	5,537.66	14,692.07	869.00
North Adams	22,082	195,397.29	43,908.08	78,995.09	4,619.25	6,335.31	308.00
Leominster	21,894	134,165.73	57,637.32	112,339.40	2,871.36	3,673.71	800.00
Attleboro	21,835	177,537.05	47,695.07	60,688.28	5,340.86	4,069.95	400.00
Gardner	20,397	92,439.03	34,759.94	49,688.28	5,238.14	1,156.38	300.00
Woburn	19,695	49,774.52	49,774.52	60,287.53	2,866.25	5,908.85	7,650.80
Westfield	18,788	119,425.77	52,944.66	55,345.64	1,860.43	7,650.80	100.00
Waltham	15,781	84,607.15	36,329.82	250.00	2,832.87	5,826.30	955.00
Westborough	15,781	37,443.66	36,329.82	—	849.91	—	—
Newburyport	14,815	73,800.17	32,358.05	33,810.91	—	—	—
39 Cities	2,975,790	\$27,719,035.22	\$13,524,712.83	\$12,497,785.75	\$47,026.10	\$441,515.11	\$374,420.14

TABLE VII. — *Maintenance of Departments* — Continued.
2 B. Police Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Fuel and Light	E Maintenance of Buildings and Grounds	F Other Expenses
BOSTON .	\$5,631,658.06	\$4,985,094.39	\$279,041.99	\$64,828.66	\$141,327.64	\$161,365.38
WORCESTER .	949,717.45	878,799.72	39,140.00	5,808.35	5,358.27	20,611.11
SPRINGFIELD .	719,642.46	671,584.76	21,146.77	4,904.58	2,972.47	19,033.88
CAMBRIDGE .	490,616.08	466,028.07	16,129.33	1,492.60	287.60	6,678.48
FALL RIVER .	352,795.63	329,362.39	13,829.84	4,294.75	1,279.56	4,029.09
NEW BEDFORD .	398,736.42	375,487.82	14,891.49	2,930.87	1,832.91	3,593.33
LYNN .	351,937.75	326,776.99	15,696.52	2,880.85	1,277.13	5,306.26
SOMERVILLE .	368,612.08	354,684.15	6,746.87	2,815.71	898.00	3,467.35
LOWELL .	335,303.35	317,509.67	7,380.04	2,229.77	3,172.75	5,011.12
LAWRENCE .	312,069.63	297,789.75	4,213.50	2,157.94	2,448.46	5,459.98
QUINCY .	285,820.46	266,012.17	12,039.10	1,564.03	1,217.29	4,987.87
NEWTON .	336,164.55	304,980.69	18,603.37	3,323.08	4,835.15	4,422.26
BROCKTON .	216,236.65	189,836.99	11,297.73	1,461.81	5,597.41	8,042.71
MEDFORD .	205,266.22	197,267.36	4,662.43	1,320.56	326.90	1,688.97
MALDEN .	227,668.75	213,481.62	8,406.16	1,293.54	918.81	3,568.62
HOLYOKE .	222,341.79	213,743.83	5,060.71	-	-	3,537.25
HAVERHILL .	143,655.91	136,542.81	3,475.15	580.62	322.05	2,735.28
PITTSFIELD .	131,561.36	124,035.41	3,452.17	1,131.56	581.11	2,361.11
EVERETT .	190,180.16	181,788.97	4,423.25	1,176.54	757.63	2,033.77
SALEM .	143,227.58	135,381.76	3,326.87	1,517.10	1,550.42	1,451.43
CHELSEA .	177,560.57	164,792.40	3,266.07	2,191.79	5,214.71	2,095.60
CHICOPEE .	130,243.59	118,945.90	9,382.13	144.85	97.45	1,673.26
FITCHBURG .	112,596.27	98,757.79	9,452.46	1,425.77	1,130.60	1,829.65
WALTHAM .	134,231.35	125,559.12	5,228.34	1,286.59	690.59	1,466.71
TAUNTON .	111,019.25	107,498.53	1,650.46	651.40	375.50	843.36
REVERE .	94,861.86	87,139.07	5,246.50	873.79	139.76	1,462.74
BEVERLY .	100,348.40	93,914.30	3,807.70	444.52	444.18	1,737.70
NORTHAMPTON .	54,129.47	50,364.65	2,443.73	504.90	77.43	738.76
MELROSE .	77,716.43	72,303.70	3,989.40	-	-	1,423.33
GLOUCESTER .	81,772.40	74,741.48	2,868.80	1,460.51	760.09	1,941.52
NORTH ADAMS .	53,487.80	50,420.45	957.34	523.52	289.88	1,296.61
PEABODY .	74,706.93	67,061.02	4,328.00	82.87	230.29	3,004.75
LEOMINSTER .	43,908.08	40,058.08	2,863.95	-	12.00	974.05
ATTLEBORO .	57,637.32	49,454.59	4,686.98	166.45	17.24	3,312.06
GARDNER .	34,759.94	30,598.14	1,509.49	966.90	933.16	752.25
WOBURN .	49,774.52	46,300.65	2,606.57	12.54	-	854.76
WESTFIELD .	52,944.60	48,913.45	2,641.03	68.73	203.80	1,117.59
MARLBOROUGH .	37,443.66	33,972.11	1,392.48	760.57	340.94	977.56
NEWBURYPORT .	32,358.05	29,999.65	329.55	791.30	609.19	628.36
39 Cities	\$13,524,712.83	\$12,356,984.40	\$561,614.27	\$120,069.92	\$188,528.37	\$297,515.87

TABLE VII. — Maintenance of Departments — Continued.
2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Hydrant Service	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON	\$3,680,303.04	\$3,400,552.24	\$97,244.30	—	\$85,494.23	\$38,518.11	\$58,494.16
WORCESTER	800,766.33	823,621.01	16,784.39	—	12,713.38	6,000.00	23,614.55
SPRINGFIELD	859,738.14	812,324.63	20,611.51	—	13,253.97	6,976.18	6,569.85
CAMBRIDGE	480,193.91	431,504.04	13,666.45	—	3,712.26	2,539.92	1,936.24
FALL RIVER	326,382.06	304,197.17	11,709.46	—	7,119.67	2,221.96	1,134.20
NEW BEDFORD	353,598.77	330,825.09	4,893.56	—	7,610.99	7,961.57	2,267.56
LYNN	478,441.12	458,673.28	9,554.82	—	7,066.05	2,778.66	368.31
SOMERVILLE	442,893.56	396,957.94	12,922.73	—	6,942.10	23,751.41	2,319.38
LOWELL	348,826.34	330,447.67	6,565.71	—	6,217.47	6,217.47	770.86
LAWRENCE	327,355.61	306,064.72	7,251.77	—	4,824.63	5,885.60	2,594.19
QUINCY	263,852.02	239,566.28	14,142.22	—	3,247.47	4,723.26	2,172.79
NEWTON	261,116.47	233,628.72	12,697.82	—	5,559.33	6,971.46	2,184.43
BROCKTON	287,953.43	253,694.48	16,545.96	—	6,004.07	9,446.41	2,262.51
MEDFORD	221,942.63	209,978.93	3,509.14	—	3,169.95	3,525.83	1,758.78
MALDEN	254,236.06	236,423.47	10,140.01	—	3,371.82	3,132.90	1,167.86
HOLYOKE	310,434.09	278,778.75	6,493.78	\$14,064.00	5,125.04	3,808.02	2,164.50
HAVERHILL	219,472.94	196,910.85	11,173.16	1,802.76	3,092.90	1,282.61	5,210.63
PITTSFIELD	139,350.70	128,285.54	4,812.69	—	2,756.66	8,561.87	1,663.57
SALEM	251,602.22	231,200.49	8,626.36	—	2,368.66	8,561.87	844.84
EVERETT	140,352.53	130,809.65	4,217.51	—	2,989.50	1,754.19	581.68
CHELSEA	219,053.58	207,335.12	4,255.49	2,730.00	2,011.62	1,956.10	765.25
CHICPEE	167,883.97	159,195.78	4,117.48	—	2,502.72	882.03	1,185.96
FITCHBURG	181,047.27	162,808.07	10,005.77	—	3,887.75	3,515.51	830.14
WALTHAM	128,168.22	115,364.95	3,938.68	3,565.00	2,097.51	1,847.65	1,351.43
TAUNTON	128,363.92	119,317.36	3,559.64	—	2,720.96	2,080.09	685.87
REVERE	133,701.32	122,827.57	6,233.04	—	2,246.77	1,726.49	607.45
BEVERLY	131,923.02	119,406.94	6,167.40	—	3,298.12	2,104.02	946.51
NORTHAMPTON	82,750.65	77,452.63	2,443.44	—	1,524.16	990.10	340.32
MELROSE	102,106.30	81,306.99	6,959.55	9,560.00	1,673.46	848.63	1,757.67
GLOUCESTER	101,651.21	89,251.67	5,282.51	—	1,876.40	2,181.32	3,016.31
NORTH ADAMS	55,794.12	51,013.25	2,122.26	—	963.87	1,249.04	445.70
PRADEY	99,591.53	86,882.61	6,036.65	—	2,528.71	1,249.04	2,118.64
LEOMINSTER	78,995.09	54,181.20	4,716.13	17,064.00	1,334.32	2,024.92	2,118.64
ATTLEBORO	112,339.40	84,493.25	5,426.54	18,270.00	2,072.10	1,364.36	335.08
GARDNER	49,668.28	36,303.31	8,489.91	—	1,707.64	1,370.98	706.53
WOBURN	60,287.53	55,161.75	2,717.50	—	1,125.92	2,034.06	1,133.36
WESTFIELD	55,545.64	51,832.67	1,994.55	—	966.52	885.92	396.44
MARLBOROUGH	36,329.82	31,242.50	2,571.53	—	1,159.00	474.51	177.39
NEWBURYPORT	33,810.91	26,541.36	2,241.88	3,500.00	632.02	649.13	246.52
39 Cities	\$12,497,785.75	\$11,496,766.93	\$384,843.30	\$70,536.76	\$230,087.69	\$177,315.51	\$138,216.56

TABLE VII. — *Maintenance of Departments — Continued.*
2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

CITIES.	MILITIA			INSPECTION		FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY			
	Armories	Rifle Ranges	Buildings and Storage Spaces	Wires	Sealer of Weights and Measures	Insect Pest extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous	
BOSTON	\$10,094.12	\$5,561.88	\$232,505.91	\$97,622.03	\$49,723.48	\$10,434.14	\$19,801.56	—	—	\$4,500.00	—	—
WORCESTER	—	2,610.92	27,054.03	10,647.52	26,076.61	10,469.69	16,183.03	—	—	1,300.00	—	—
SPRINGFIELD	—	4,302.76	37,861.09	1,012.35	14,192.75	5,132.81	40,138.04	\$100.00	—	—	\$25.00	—
CAMBRIDGE	—	1,000.00	13,620.57	—	10,285.21	12,092.50	8,637.08	—	\$62,558.37	497.00	2,000.00	—
FALL RIVER	—	643.74	1,682.77	3,639.82	5,839.82	1,267.12	5,617.16	461.24	—	303.00	—	—
NEW BEDFORD	—	274.97	8,015.39	10,209.81	8,061.29	8,443.69	9,850.07	—	—	619.50	13,398.26	—
LYNN	—	1,745.02	5,403.98	—	9,622.08	2,491.68	4,792.93	—	—	2,091.45	—	—
SOMERVILLE	—	922.80	9,581.61	—	7,200.00	3,468.97	16,353.79	—	42,588.15	—	—	—
LOWELL	—	2,040.17	6,526.21	3,949.09	8,017.86	5,210.45	3,216.03	—	26,624.97	—	—	—
LAWRENCE	—	2,125.70	6,526.21	3,949.09	8,017.86	5,210.45	10,135.50	—	—	2,108.00	—	—
QUINCY	—	2,452.34	4,311.93	3,848.41	4,847.55	36,740.44	15,183.12	—	22,421.61	1,089.30	1,958.33	—
NEWTON	—	487.12	18,597.55	—	2,974.86	9,021.14	7,287.38	—	—	230.00	110.00	—
BROCKTON	—	183.75	4,504.70	3,851.54	4,764.53	2,103.23	13,960.97	—	—	1,799.48	—	—
MEDFORD	2,000.00	599.36	6,732.47	—	2,674.43	2,533.48	—	—	11,758.28	50.00	—	—
MALDEN	—	1,199.90	8,697.50	2,300.00	2,697.43	648.86	1,478.75	—	—	—	—	—
HOLYOKE	—	91.42	3,260.60	2,400.00	4,753.06	648.86	1,909.60	1,005.93	—	411.00	1,959.82	—
HAYVERHILL	—	—	3,260.60	2,400.00	2,546.32	6,669.45	1,705.76	554.89	—	1,779.90	1,546.90	—
PITTSFIELD	—	386.80	3,174.50	2,312.52	4,616.47	1,234.40	1,641.11	—	11,347.23	14.65	10.00	—
EVERETT	—	1,114.13	9,648.72	—	5,105.52	—	—	—	20,951.33	700.00	—	—
SALEM	—	—	2,138.42	—	2,566.01	3,404.45	10,204.90	—	28,499.28	979.00	—	—
CHELSEA	—	531.06	2,235.24	—	4,673.75	—	—	—	—	—	—	—
CHICOPEE	—	—	2,415.07	—	4,982.35	57.68	2,139.15	—	—	—	25.00	—
FITCHBURG	—	284.30	1,853.40	3,386.58	4,791.38	1,837.07	3,579.87	—	29,002.34	2,115.25	744.60	—
WALTHAM	—	1,177.43	1,447.58	1,620.44	4,638.26	3,587.59	10,983.83	—	6,847.94	141.00	274.94	—
TAUNTON	—	—	—	—	4,150.00	3,622.97	1,512.94	—	6,069.77	2,217.58	210.00	—
REVERE	—	—	—	—	2,644.43	147.50	—	—	13,886.92	41.17	55.50	—
BEVERLY	—	—	3,350.00	1,920.49	2,344.43	2,299.00	2,698.33	—	—	475.00	100.00	—
NORTHAMPTON	—	2,957.50	1,415.25	2,480.62	1,067.60	329.00	2,698.33	195.33	—	—	—	—
MELROSE	—	348.72	1,860.04	2,566.60	1,220.00	—	7,334.02	—	—	246.10	—	—
GLoucester	—	274.31	408.55	—	2,297.67	9,806.95	3,359.99	876.88	5,195.03	84.00	243.90	—
NORTH ADAMS	—	287.09	29.94	—	2,377.43	100.00	3,428.80	100.00	4,094.29	—	—	—
PEABODY	—	—	1,220.51	2,113.66	2,203.49	3,882.09	8,668.01	2,141.97	—	819.10	50.00	—
LEONISTON	—	—	1,210.00	2,098.75	1,310.50	2,256.62	4,078.69	—	—	200.00	108.00	—
ATTLEBORO	—	215.26	420.25	1,676.45	1,676.45	2,131.81	1,541.90	—	—	800.00	—	—
GARDNER	—	—	1,085.78	328.08	1,927.00	1,990.04	1,504.91	—	—	—	—	—
WOBURN	—	1,090.19	1,623.68	3,614.46	1,623.68	872.38	284.21	1,175.00	—	400.00	—	—
WESTFIELD	—	—	1,262.63	—	1,603.62	2,238.35	3,588.50	82.00	—	300.00	—	—
MARLBOROUGH	—	250.00	550.00	521.40	1,761.47	3,125.00	3,690.18	865.62	—	—	—	—
NEWBURYPORT	—	—	—	—	849.91	2,298.23	3,528.07	—	800.00	155.00	—	—
39 Cities	\$13,954.55	\$33,071.55	\$433,300.19	\$168,341.09	\$231,934.01	\$175,913.90	\$258,042.35	\$7,558.86	\$307,023.66	\$28,279.48	\$39,117.00	—

TABLE VII. — *Maintenance of Departments* — Continued.3. *Health and Sanitation.*

CITIES.	Population of 1935	A	B	C	D
		TOTAL EXPENSES	Health	Sanitation	Other Health and Sanitation
BOSTON	817,713	\$5,004,571.55	\$1,915,291.39	\$3,046,666.51	\$42,613.65
WORCESTER	190,471	822,512.11	469,378.07	343,673.27	9,460.77
SPRINGFIELD	149,642	827,168.77	260,482.68	551,405.21	15,280.88
CAMBRIDGE	118,075	597,339.19	195,314.93	402,024.26	—
FALL RIVER	117,414	244,182.75	170,425.10	69,828.82	3,928.83
NEW BEDFORD	110,022	454,124.84	207,340.62	228,712.01	18,072.21
LYNN	100,909	420,916.90	184,801.68	233,508.51	2,606.71
SOMERVILLE	100,773	520,297.71	154,728.77	365,568.94	—
LOWELL	100,114	323,952.07	154,291.65	161,136.70	8,523.72
LAWRENCE	86,785	386,573.62	173,453.51	200,552.01	12,568.10
QUINCY	76,909	414,731.88	118,034.00	287,777.95	8,919.93
NEWTON	66,144	384,557.84	103,292.28	281,265.56	—
BROCKTON	62,407	329,305.00	101,720.41	214,175.44	13,409.15
MEDFORD	61,444	240,319.03	73,722.65	164,900.75	1,695.63
MALDEN	57,277	251,551.22	93,452.86	154,566.10	3,532.26
HOLYOKE	56,139	222,616.80	96,168.05	116,139.68	10,309.07
HAVERHILL	49,516	140,519.76	91,436.28	44,015.42	5,068.06
PITTSFIELD	47,516	136,837.27	62,192.33	74,644.94	—
EVERETT	47,228	164,373.37	61,424.07	102,799.30	150.00
SALEM	43,472	162,407.30	67,737.53	94,621.77	48.00
CHELSEA	42,673	167,945.41	55,982.87	111,818.09	144.45
CHICOPEE	41,952	122,771.82	69,661.15	50,918.67	2,192.00
FITCHBURG	41,700	137,807.37	62,996.44	73,354.93	1,456.00
WALTHAM	40,557	173,910.27	54,099.59	119,810.68	—
TAUNTON	37,431	105,542.57	55,203.04	44,040.41	6,299.12
REVERE	35,319	98,364.41	41,449.20	56,415.21	500.00
BEVERLY	25,871	106,665.18	55,854.82	50,227.36	583.00
NORTHAMPTON	24,525	47,556.26	24,346.14	21,492.25	1,717.87
MELROSE	24,256	91,747.42	26,581.11	65,166.31	—
GLOUCESTER	24,164	88,495.26	40,515.60	47,579.66	400.00
NORTH ADAMS	22,085	47,237.05	22,141.93	23,830.91	1,264.21
PEABODY	22,082	98,365.94	42,242.68	55,442.48	680.78
LEOMINSTER	21,894	62,766.77	33,504.33	28,534.44	728.00
ATTLEBORO	21,835	46,870.02	36,414.72	9,867.17	588.13
GARDNER	20,397	71,870.05	44,677.25	27,192.80	—
WOBURN	19,695	56,912.54	28,687.03	28,225.51	—
WESTFIELD	18,788	46,063.67	27,970.96	17,186.68	906.03
MARLBOROUGH	15,781	35,366.78	15,309.33	20,057.45	—
NEWBURYPORT	14,815	35,004.62	15,717.98	19,286.64	—
39 Cities	2,975,790	\$13,690,122.39	\$5,508,045.03	\$8,008,430.80	\$173,646.56

TABLE VII. — *Maintenance of Departments — Continued.*
§ B. Health.

CITIES.	A TOTAL EXPENSES	F. INSPECTION				E Vital Statistics	F. INSPECTION			
		B General Expenses	C Quarantine and Contagious Dis- ease Hospitals	D Tuberculosis			School Children	Animals and Meat and Provisions	Milk and Vinegar	Shell-fish Chlorination
BOSTON	\$1,915,291.39	\$675,538.16	\$2,230.83	\$814,430.29	\$80,462.02	\$226,164.40	\$95,401.18	\$89,401.18	\$21,064.51	-
WORCESTER	469,378.07	85,656.73	86,620.06	218,302.46	1,536.25	56,512.87	8,300.00	8,300.00	12,449.70	-
SPRINGFIELD	260,482.68	64,766.51	35,105.19	61,180.33	1,616.00	66,280.53	2,700.00	2,700.00	8,834.14	-
CAMBRIDGE	195,314.93	36,067.85	32,372.38	86,987.63	350.62	42,704.11	9,380.00	9,380.00	7,362.34	-
FALL RIVER	170,425.10	38,930.42	28,629.65	80,865.38	890.25	20,906.43	2,390.71	2,390.71	2,622.26	-
NEW BEDFORD	207,340.62	48,338.97	15,242.03	116,704.87	888.25	18,202.31	3,021.86	3,021.86	3,882.08	-
LYNN	184,801.68	28,462.25	31,074.61	99,953.47	582.25	18,518.31	1,500.00	1,500.00	4,387.72	-
SOMERVILLE	154,728.77	18,985.67	32,562.67	67,572.91	1,134.98	22,423.33	3,737.85	3,737.85	6,291.36	-
LOWELL	42,291.79	75,117.38	6,406.01	83,809.04	2,094.88	19,548.33	1,720.53	1,720.53	6,998.46	\$814.27
LAWRENCE	173,453.51	59,884.10	6,134.99	83,809.04	5,497.00	10,972.47	1,355.00	1,355.00	3,867.00	914.91
QUINCY	118,034.00	24,305.59	10,038.66	55,623.32	503.14	14,043.94	1,050.00	1,050.00	-	-
NEWTON	103,292.28	17,181.54	7,870.43	55,261.49	375.78	21,583.04	1,050.00	1,050.00	-	-
BROCKTON	101,720.41	15,282.43	12,168.60	57,509.70	544.75	11,762.92	1,925.00	1,925.00	-	-
MEDFORD	73,722.65	13,778.12	4,851.95	32,367.99	3,005.65	18,769.37	300.00	300.00	649.57	-
MALDEN	93,452.86	14,810.10	27,069.99	41,065.13	274.50	9,633.14	600.00	600.00	-	-
HOLYOKE	96,168.05	2,516.31	39,898.44	745.83	-	7,279.11	725.61	725.61	3,967.66	-
HAYVERHILL	91,436.28	9,654.86	22,526.72	43,880.87	319.50	11,811.53	875.00	875.00	1,416.30	-
PITTSFIELD	62,192.33	14,153.81	14,153.81	19,094.63	512.20	8,543.37	3,431.06	3,431.06	2,297.27	-
HYVERHILL	61,424.07	7,505.88	4,014.87	33,344.66	613.20	13,296.32	200.00	200.00	2,449.14	-
SALEM	67,787.53	10,194.65	20,159.85	33,009.66	327.00	3,699.84	600.00	600.00	400.00	-
CHELSEA	55,982.87	10,194.65	3,793.37	29,440.37	201.00	8,450.05	2,470.00	2,470.00	1,433.43	-
ROCKFORD	69,631.15	33,456.04	3,144.79	20,052.60	124.00	9,604.56	949.95	949.95	2,329.21	-
PITCHBURG	62,906.44	7,750.61	7,539.51	32,834.52	331.25	12,571.36	1,650.00	1,650.00	3,356.13	-
WALTHAM	54,099.59	4,713.87	4,210.30	28,760.83	293.35	9,965.43	1,500.00	1,500.00	1,619.07	-
TAUNTON	55,203.04	4,853.55	2,591.05	39,282.49	260.75	5,455.21	900.00	1,859.99	1,859.99	-
REVERLY	41,449.20	10,204.72	4,073.89	17,424.17	27.75	8,518.67	1,000.00	1,000.00	200.00	-
BEVERLY	55,854.82	13,907.71	2,008.92	27,010.75	164.50	9,443.88	650.00	650.00	2,669.06	-
NORTHAMPTON	24,346.14	5,962.81	2,648.45	6,894.89	244.25	8,821.74	1,150.00	1,150.00	650.00	-
MELROSE	26,581.11	6,162.38	1,701.15	13,872.23	285.35	3,500.00	200.00	200.00	800.00	-
GLOUCESTER	40,515.00	10,073.09	1,414.20	21,370.35	439.05	3,385.85	800.00	800.00	33.00	-
NORTH ADAMS	42,242.68	9,748.09	6,081.87	20,017.51	374.16	4,521.87	1,799.84	1,799.84	474.46	-
PEABODY	33,504.33	6,543.51	1,469.75	21,426.85	197.50	7,265.66	1,766.67	1,766.67	1,500.00	-
LEOMINSTER	36,414.72	3,327.13	6,96.51	23,151.51	238.98	2,709.96	700.00	700.00	1,200.00	-
ATTLEBORO	44,677.25	5,978.99	2,985.73	23,151.51	191.00	8,156.51	800.00	800.00	1,448.34	-
GARDNER	28,687.03	5,842.32	2,036.46	21,584.82	149.75	5,944.07	1,170.00	1,170.00	1,010.72	-
WOBURN	27,970.96	7,218.41	2,248.23	12,801.38	247.50	3,632.07	1,250.00	1,250.00	200.00	-
WESTFIELD	15,309.33	2,547.25	277.51	10,883.04	105.50	2,860.00	1,150.00	1,150.00	653.37	-
MALBOROUGH	15,717.98	2,547.25	1,083.04	8,747.80	60.98	2,100.00	600.00	600.00	400.00	-
NEWBURYPORT	15,717.98	2,547.25	1,083.04	8,747.80	60.98	2,100.00	600.00	600.00	400.00	-
39 Cities	\$5,508,045.03	\$1,417,289.17	\$526,504.76	\$2,431,144.59	\$106,745.92	\$743,639.09	\$164,656.75	\$164,656.75	\$115,384.07	\$2,680.68

TABLE VII. — *Maintenance of Departments* — Continued.
3 C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON . . .	\$3,046,666.51	\$455,108.39	\$184,480.23	\$1,592,826.62	\$814,251.27
WORCESTER . . .	343,673.27	103,704.72	—	133,042.10	106,926.45
SPRINGFIELD . . .	551,405.21	40,195.44	—	382,489.86	128,719.91
CAMBRIDGE . . .	402,024.26	26,317.15	70,556.30	235,497.79	69,653.02
FALL RIVER . . .	69,828.82	2,657.80	—	53,987.89	13,183.13
NEW BEDFORD . . .	228,712.01	43,998.36	—	134,383.99	50,329.66
LYNN . . .	233,508.51	56,086.83	—	141,792.14	35,629.54
SOMERVILLE . . .	365,568.94	16,502.93	60,210.41	254,418.04	34,437.56
LOWELL . . .	161,136.70	10,743.48	—	131,796.76	18,596.46
LAWRENCE . . .	200,552.01	15,102.47	—	169,926.39	15,523.15
QUINCY . . .	287,777.95	56,320.19	31,037.59	132,007.46	68,412.71
NEWTON . . .	281,265.56	60,077.88	26,687.07	139,514.27	54,986.34
BROCKTON . . .	214,175.44	76,173.86	—	109,256.31	28,745.27
MEDFORD . . .	164,900.75	10,611.51	36,721.24	96,568.00	21,000.00
MALDEN . . .	154,566.10	7,288.90	34,234.68	92,155.58	20,886.94
HOLYOKE . . .	116,139.68	5,040.77	—	71,029.56	40,069.35
HAVERHILL . . .	44,015.42	8,581.00	—	30,222.32	5,212.10
PITTSFIELD . . .	74,644.94	44,243.94	—	19,301.00	11,100.00
EVERETT . . .	102,799.30	14,388.52	23,195.88	43,155.92	17,058.98
SALEM . . .	94,621.77	28,700.86	—	48,422.93	17,497.98
CHELSEA . . .	111,818.09	8,449.10	25,487.30	42,903.69	34,978.00
CHICOPEE . . .	50,918.67	2,000.00	—	44,918.67	4,000.00
FITCHBURG . . .	73,354.93	22,996.52	—	28,526.70	21,831.71
WALTHAM . . .	119,810.68	12,167.96	16,380.14	64,835.26	26,427.32
TAUNTON . . .	44,040.41	24,696.49	—	7,178.30	12,165.62
REVERE . . .	56,415.21	10,813.60	21,091.40	24,510.21	—
BEVERLY . . .	50,227.36	16,109.37	—	23,342.50	10,775.49
NORTHAMPTON . . .	21,492.25	12,452.42	—	3,289.00	5,750.83
MELROSE . . .	65,166.31	11,186.94	14,475.36	33,074.77	6,429.24
GLOUCESTER . . .	47,579.66	24,061.44	—	15,118.24	8,399.98
NORTH ADAMS . . .	23,830.91	10,192.58	—	10,038.33	3,600.00
PEABODY . . .	55,442.48	44,751.26	—	6,693.00	3,998.22
LEOMINSTER . . .	28,534.44	12,732.13	—	4,343.66	11,458.65
ATTLEBORO . . .	9,867.17	4,355.54	—	2,134.13	3,377.50
GARDNER . . .	27,192.80	15,992.80	—	8,400.00	2,800.00
WOBURN . . .	28,225.51	6,917.67	11,766.78	3,941.06	5,600.00
WESTFIELD . . .	17,186.68	7,986.68	—	2,200.00	7,000.00
MARLBOROUGH . . .	20,057.45	14,047.79	—	4,358.84	1,650.82
NEWBURYPORT . . .	19,286.64	1,540.25	—	14,132.64	3,613.75
39 Cities . . .	\$8,008,430.80	\$1,345,295.54	\$561,324.38	\$4,355,733.93	\$1,746,076.95

TABLE VII. — *Maintenance of Departments — Continued.*
4. *Highways.*

CITIES.	Population of 1935	A TOTAL EXPENSES	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON	817,713	\$3,160,748.52	\$180,975.30	\$1,506,990.93	\$190,910.84	\$23,814.36	-	\$983,145.67	\$237,707.92
WORCESTER	190,471	625,041.82	26,618.73	221,076.79	31,511.27	34,999.76	11,115.37	261,330.99	38,368.91
SPRINGFIELD	149,642	522,066.87	-	195,801.70	17,783.18	17,342.03	-	262,133.15	29,006.81
CAMBRIDGE	118,075	349,695.91	17,652.79	175,834.04	24,859.78	-	-	123,136.43	7,902.87
FALL RIVER	117,411	294,862.52	7,666.98	163,877.55	1,125.60	590.09	-	119,292.68	2,339.62
NEW BEDFORD	110,422	243,522.34	18,521.60	83,754.26	10,456.26	1,664.16	-	103,061.62	14,570.19
LYNN	100,709	272,024.07	11,815.21	147,749.19	19,699.09	5,340.50	-	190,734.32	6,200.69
SOMERVILLE	100,773	283,799.39	11,258.20	143,374.16	13,184.70	4,770.96	-	109,299.88	4,638.71
LOWELL	100,114	324,364.41	8,864.32	178,564.88	8,547.86	2,130.85	-	125,076.89	1,911.49
LAWRENCE	76,909	276,408.86	7,582.40	115,938.65	13,857.04	13,352.85	2,903.48	107,579.24	15,195.20
QUINCY	66,147	156,671.20	11,436.45	221,652.52	16,234.59	12,489.83	26,343.33	15,962.57	15,962.57
NEWTON	62,407	190,892.86	12,055.98	68,491.34	14,462.23	1,253.18	350.00	84,086.84	10,193.29
BROCKTON	61,444	177,183.38	7,795.00	79,338.84	11,334.08	5,928.37	12,000.00	56,405.92	9,902.52
MEDFORD	57,277	169,741.77	13,971.74	74,050.00	5,051.60	1,183.75	9,483.06	34,585.53	2,638.03
MALDEN	56,139	94,786.00	-	36,052.79	11,109.65	11,000.00	-	49,543.60	2,523.31
HOLYOKE	49,516	173,526.68	6,482.55	106,975.09	1,471.57	6,530.56	20,538.04	86,145.37	1,147.01
HAVERHILL	47,518	175,563.03	5,121.00	45,988.53	2,200.00	10,723.08	-	91,982.86	8,849.70
PITTSFIELD	47,228	133,809.35	10,050.00	45,086.47	14,685.44	3,154.88	933.32	71,250.43	2,078.39
EVERETT	43,472	203,253.83	6,378.00	104,141.91	15,785.95	2,685.50	976.43	43,130.80	2,365.27
SALER	42,673	124,578.19	4,966.14	72,476.05	-	663.50	2,000.00	26,533.76	1,131.58
CHelsea	41,952	113,040.13	6,924.17	72,524.05	930.33	2,976.24	711.47	62,119.09	3,817.26
CHICAGO	41,700	149,836.78	-	67,901.71	4,828.72	5,592.89	9,080.00	38,033.98	209.59
ITCHBURG	40,557	130,049.52	7,507.09	61,509.15	4,569.15	5,366.20	-	32,500.00	519.89
WALHAM	37,431	120,723.49	4,785.63	77,433.76	5,328.31	2,761.82	-	34,741.74	1,354.44
TAUNTON	35,319	75,026.75	-	37,003.30	933.75	2,459.23	9,095.10	70,646.28	4,612.68
REVERE	35,871	170,182.38	2,373.53	83,320.05	3,500.00	4,633.13	-	27,395.28	1,573.46
BEVERLY	24,525	106,401.65	1,521.99	64,738.57	6,054.00	1,491.14	3,491.81	33,963.78	4,049.46
NORTHAMPTON	24,256	79,325.26	-	36,242.28	1,237.34	1,237.34	8,332.60	52,899.96	2,000.80
NELROSE	24,164	125,090.09	3,352.24	57,649.29	7,359.57	10,047.83	-	36,996.48	118.10
GLOUCESTER	22,085	103,453.00	-	38,715.72	14.25	4,851.15	3,465.00	-	27,099.02
NORTH ADAMS	22,082	84,296.84	3,416.26	72,432.08	154.52	7,778.40	-	29,817.00	549.51
PEABODY	21,894	119,865.02	4,482.56	79,899.54	938.80	2,647.71	-	21,806.20	2,435.99
LEOMINSTER	21,835	52,497.22	-	18,543.30	-	10,000.00	20,000.00	-	2,072.89
ATTLEBORO	20,397	96,843.68	4,828.68	38,372.81	1,241.94	1,546.15	-	21,890.00	2,871.52
GARDNER	19,695	87,224.80	-	59,473.82	2,500.00	5,921.28	5,000.00	13,000.00	478.00
WOBURN	18,788	88,573.86	1-	59,581.06	726.76	3,591.73	-	21,000.00	438.14
WESTFIELD	15,781	77,017.82	4,642.47	43,544.84	3,021.66	5,598.29	-	22,976.04	-
MARLBOROUGH	-	-	2,403.26	49,172.54	-	-	-	-	-
NEWBURYPORT	14,815	87,201.66	-	-	-	-	-	-	-
39 Cities	2,975,790	\$10,413,485.61	\$422,484.07	\$4,903,292.70	\$469,722.55	\$253,649.81	\$187,949.33	\$3,726,898.98	\$449,588.17

1 Included in Board of Public Works.

TABLE VII. — *Maintenance of Departments — Continued.*
5. *Charities.*

CITIES.	Population of 1935	A TOTAL EXPENSES	B General Administra- tion	C Infirmary	D Outside Relief by City	E Relief Reimbursed to Cities and Towns	F. MOTHERS' AID		G Old Age Assistance	H Municipal General Hospitals	I Other Expenses
							By City	Reimbursed to Cities and Towns			
BOSTON	817,713	\$16,499,843.07	\$991,588.60	\$871,403.36	\$5,714,154.31	\$175,979.92	\$1,419,045.31	\$11,820.54	\$3,552,651.50	\$3,324,688.33	\$438,511.20
WORCESTER	190,471	3,238,049.62	181,652.59	136,822.30	1,415,204.07	49,734.26	238,430.56	—	675,621.18	540,584.66	—
SPRINGFIELD	149,642	1,942,352.08	112,061.95	126,711.83	951,793.01	49,734.26	111,227.20	—	617,389.37	—	—
CAMBRIDGE	118,075	1,515,393.97	35,710.55	73,381.91	645,424.51	35,207.00	141,673.00	—	328,381.21	255,615.98	—
FALL RIVER	117,414	1,494,021.65	23,554.47	71,514.17	573,222.58	16,789.19	99,082.01	—	555,153.39	154,705.84	—
NEW BEDFORD	110,929	1,434,962.42	17,678.55	63,803.77	512,615.70	27,249.37	77,374.48	—	736,270.55	—	—
LYNN	100,909	1,322,519.03	23,248.15	32,735.55	453,954.44	27,380.27	85,917.99	291.29	698,993.34	—	—
SOMERVILLE	100,773	1,511,739.39	17,448.46	20,544.05	895,295.86	77,978.56	90,583.94	6,790.69	393,097.83	—	—
LOWELL	100,114	1,416,572.87	13,441.96	94,475.43	632,879.42	15,836.36	126,197.28	1,026.50	592,715.92	—	—
LAWRENCE	86,785	1,808,729.25	14,342.93	131,729.41	250,744.41	4,442.75	59,409.91	1,662.99	347,396.85	409,047.69	—
QUINCY	76,969	1,007,369.74	28,819.27	11,064.48	954,075.55	9,544.42	65,855.52	566.12	267,426.21	—	—
NEWTON	67,969	1,007,193.87	11,493.62	332,578.65	16,113.49	16,113.49	73,905.58	—	151,340.39	—	—
BROCKTON	62,407	1,107,193.69	56,153.24	67,980.58	314,249.58	17,280.44	62,580.58	942.17	506,645.50	—	2,111.65
MEDFORD	61,444	645,705.27	15,770.13	9,351.21	411,415.36	21,404.92	51,164.70	777.10	235,761.83	—	—
MAIDEN	57,277	705,349.76	16,914.06	21,040.31	385,372.78	15,912.55	38,559.62	—	227,570.42	—	—
HOLYOKE	56,139	502,251.30	19,171.02	56,219.50	197,908.16	9,544.59	43,752.07	2,041.00	173,614.06	—	—
HAVERHILL	49,516	1,089,750.75	25,102.53	44,575.64	312,913.36	15,066.15	83,070.10	219.11	400,386.80	229,805.38	—
PITTSFIELD	47,516	623,504.34	24,469.65	20,810.50	417,015.98	17,676.40	25,745.00	—	235,389.43	—	—
EVERETT	47,228	723,799.67	26,242.31	26,242.31	417,015.98	27,838.30	70,469.02	—	171,234.93	10,999.13	1,216.93
SALEM	43,472	572,518.48	18,974.51	23,788.89	449,178.00	18,813.76	72,610.56	—	212,866.25	—	—
CHEROKEE	42,673	672,625.39	18,974.51	20,021.71	449,178.00	13,996.06	55,291.34	337.34	134,511.16	—	—
CHICOPEE	41,952	393,838.18	17,719.84	20,916.58	171,156.38	12,229.06	63,486.02	674.32	107,508.65	—	—
FITCHBURG	41,700	688,972.20	18,491.99	20,916.58	200,626.29	14,202.86	43,908.60	643.33	126,676.05	203,506.50	—
WALTHAM	40,557	443,176.20	8,284.81	16,799.96	170,372.84	10,061.69	43,461.34	215.35	193,980.21	—	—
TAUNTON	37,431	408,558.83	8,820.99	21,085.18	199,725.53	4,757.15	54,930.67	—	179,239.31	—	—
REVERE	35,319	436,017.17	17,019.43	27,872.72	278,772.50	5,479.46	34,280.67	—	100,465.31	—	—
BEVERLY	25,871	312,310.91	13,778.64	20,749.01	139,326.44	3,430.00	37,904.08	84.00	97,038.74	—	—
NORTHAMPTON	24,525	212,512.99	8,564.68	11,986.97	87,493.09	4,504.76	14,610.97	—	85,352.52	—	—
MELROSE	24,256	192,757.83	6,104.68	52,177.36	52,177.36	18,941.18	19,233.00	179.36	96,122.25	—	5,355.44
GLOUCESTER	24,164	301,334.72	11,973.41	26,459.23	93,351.05	4,855.41	17,068.64	—	142,271.54	—	—
NORTH ADAMS	22,085	282,913.25	7,513.40	6,429.35	89,182.03	6,002.33	17,924.50	—	155,881.61	102,148.26	—
PEABODY	22,082	454,910.82	14,050.71	28,193.41	196,501.00	6,227.85	20,377.47	800.81	86,551.31	—	—
LEOMINSTER	21,894	269,659.00	5,938.30	8,703.87	86,601.37	2,920.54	22,635.44	—	131,601.49	22,312.51	—
ATLANTIC	21,855	273,787.66	5,368.90	13,580.16	90,123.12	2,702.90	27,125.87	—	75,010.13	—	—
GARDNER	20,397	130,763.69	7,402.09	6,968.02	23,508.06	4,073.39	14,504.05	—	90,168.19	—	—
WOBURN	19,695	233,118.22	6,255.70	6,968.02	47,048.71	2,673.39	26,081.18	—	67,233.90	—	—
WESTFIELD	18,788	150,377.04	5,564.20	10,219.70	49,977.81	2,884.03	14,497.38	—	83,500.56	—	—
MARLBOROUGH	17,781	202,736.41	4,142.88	10,780.91	80,414.34	5,045.39	18,532.13	—	108,500.97	—	—
NEWBURYPORT	14,815	234,419.83	5,103.43	10,286.29	94,226.84	2,057.44	14,244.86	—	—	—	—
39 Cities	2,975,790	\$45,165,395.29	\$1,863,790.49	\$2,133,438.98	\$17,843,109.23	\$743,844.22	\$3,594,705.59	\$29,163.54	\$13,196,733.74	\$5,313,414.28	\$447,195.22

Includes the following expenses: Institutions Department, Child Welfare Division, \$369,533.08; Steamers "Hibbard" and "O'Meara," \$63,493.23; Children's excursions, \$5,544.29.

TABLE VII. — Maintenance of Departments.—Continued.
6. Soldiers' Benefits.

CITIES.	Population of 1935	A TOTAL EXPENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON	817,713	\$661,250.27	\$82,742.93	\$45,534.10	\$57,262.25	\$4,450.69	\$471,260.30
WORCESTER	190,471	195,227.98	16,481.32	10,465.20	11,094.37	1,131.75	156,055.34
SPRINGFIELD	149,642	217,302.10	8,532.91	8,840.00	13,146.00	900.00	185,883.19
CAMBRIDGE	118,075	88,785.45	8,795.31	5,889.50	7,198.00	408.00	66,794.64
FALL RIVER	117,414	117,623.66	9,392.16	7,618.00	8,747.00	763.19	91,103.31
NEW BEDFORD	110,022	131,377.08	5,671.50	8,196.00	11,031.00	770.00	103,708.58
LYNN	100,909	68,612.37	8,392.40	6,947.50	5,068.00	367.44	47,837.03
SOMERVILLE	100,773	99,346.21	13,085.68	5,795.00	8,940.35	347.00	61,178.18
LOWELL	100,154	213,806.33	7,830.32	9,030.00	5,315.00	948.00	190,773.01
LAWRENCE	86,785	80,842.62	4,721.94	3,227.50	2,698.00	306.00	68,422.68
QUINCY	76,909	71,396.54	3,861.50	1,450.00	2,232.00	200.00	56,136.04
NEWTON	62,407	64,733.37	3,787.28	3,485.00	4,073.00	—	66,453.25
BROCKTON	61,444	73,420.38	3,937.94	4,117.00	3,418.00	397.48	61,675.62
MEDFORD	57,277	45,704.47	3,579.53	2,061.00	2,773.95	100.00	53,100.43
MALDEN	56,139	50,531.70	5,479.36	3,100.00	2,920.00	698.84	36,683.99
HOLYOKE	49,516	48,925.35	782.43	3,834.00	4,248.00	336.00	39,303.50
HAVSBILL	47,516	61,685.92	4,949.12	2,182.50	4,055.00	319.25	39,704.92
PISTFIELD	47,228	85,151.18	4,005.39	4,120.00	6,875.00	50,180.05	50,180.05
EVERETT	43,472	41,945.11	2,499.18	3,706.00	4,358.00	200.00	70,181.79
SALEM	42,673	50,365.82	2,954.78	3,610.00	4,747.00	369.42	38,684.62
CHELSEA	41,952	63,059.12	3,871.22	1,490.00	3,468.00	91.00	54,138.90
CHICOPPE	41,700	40,810.29	4,951.08	3,630.00	1,200.00	30,779.81	30,779.81
FITCHBURG	40,557	24,128.24	944.58	1,800.00	1,200.00	249.40	21,143.66
WALTHAM	37,431	42,003.13	300.00	1,525.00	1,000.00	—	37,178.13
TAUNTON	37,319	49,053.67	3,389.83	3,737.00	3,827.50	37,799.34	37,799.34
REVERE	25,871	10,540.21	830.16	1,263.00	60.00	157.75	8,229.30
BEVERLY	24,525	32,141.63	575.30	1,454.00	3,612.50	100.00	26,399.83
NORTHAMPTON	24,256	45,099.53	1,247.11	1,345.00	450.00	—	42,057.42
MELROSE	24,164	40,176.82	4,116.08	3,738.00	860.00	—	31,462.71
QUOCCETER	22,085	28,692.47	1,049.88	520.00	475.00	—	11,901.84
NORTH ADAMS	22,082	14,043.72	2,462.01	1,200.00	60.00	97.00	24,070.46
PEABODY	21,894	14,564.85	679.55	1,720.00	630.00	300.00	11,289.30
LEOMINSTER	21,835	29,679.38	1,449.40	925.00	1,755.00	246.00	25,449.98
ATTLEBORO	20,307	10,914.63	2,078.52	480.00	1,320.00	100.00	6,954.31
GARDNER	19,695	28,193.64	1,307.50	739.00	2,688.00	82.00	23,459.14
WOBURN	18,788	5,770.63	—	360.00	—	100.00	5,310.63
WESTFIELD	18,781	37,369.23	450.83	2,010.00	3,199.00	—	32,160.23
MAELBOROUGH	15,781	30,548.79	—	1,992.50	750.00	—	27,346.46
NEWBURYPORT	14,815	—	—	—	—	—	—
39 Cities	2,975,790	\$3,069,470.44	\$231,939.13	\$175,073.80	\$201,068.42	\$15,356.21	\$2,446,002.88

TABLE VII. — *Maintenance of Departments — Continued.*
7. Schools.

CITIES.	Population of 1935	B. GENERAL EXPENSES				C	D	E
		A TOTAL EXPENSES	Administrative Salaries	Other General Salaries	Other General Expenses			
BOSTON	817,713	\$16,705,287.01	\$50,237.50	\$426,865.16	\$131,656.81	\$12,926,440.96	\$574,993.59	\$45,431.03
WORCESTER	190,471	3,813,479.04	17,805.92	38,945.01	8,365.50	3,065,918.91	93,314.13	—
SPRINGFIELD	149,642	3,006,516.35	18,004.97	41,794.43	6,752.52	2,197,132.34	95,755.44	2,806.62
CAMBRIDGE	118,075	1,875,352.30	12,166.67	39,863.27	7,124.35	1,496,537.74	55,507.82	34.20
FAIR RIVER	117,414	1,299,566.92	6,272.24	18,504.13	3,759.40	993,193.71	45,734.47	582.83
NEW BEDFORD	110,022	1,468,412.33	8,796.16	22,079.33	5,718.10	1,151,893.66	59,769.33	1,635.94
LYNN	100,909	1,553,973.39	13,854.56	31,457.08	8,776.22	1,154,920.34	74,319.24	789.40
SOMERVILLE	109,773	1,685,119.77	10,600.00	13,632.03	4,701.67	1,284,986.23	44,208.79	342.14
LOWELL	109,114	1,901,035.78	5,963.18	12,337.09	3,138.43	992,964.09	13,380.51	1,130.36
LAWRENCE	89,785	1,269,697.70	6,067.16	12,378.62	5,146.00	928,340.32	29,476.18	660.38
QUINCY	70,909	1,253,065.20	10,500.00	8,627.27	4,560.94	995,247.77	74,929.65	5,742.62
NEWTON	66,144	1,677,227.69	21,100.00	16,870.71	7,944.64	1,178,609.50	74,716.32	1,726.54
BROCKTON	62,407	916,812.79	6,993.04	7,453.52	3,238.19	671,667.82	34,268.05	176.54
MEDFORD	61,444	1,128,488.88	11,800.00	13,610.95	4,278.83	876,327.30	46,491.99	517.30
MALDEN	57,277	789,613.36	6,000.00	7,263.00	3,184.78	604,692.68	31,221.30	9,073.97
HOLYOKE	56,139	800,924.49	5,833.33	17,919.00	5,778.36	570,052.95	25,713.25	176.54
HAVERHILL	49,516	663,953.15	5,000.00	4,692.82	3,808.51	496,629.12	32,188.61	49.43
PITTSFIELD	47,516	782,199.63	6,000.00	6,302.00	2,871.19	586,815.47	29,942.11	1,198.86
EVERETT	47,228	788,524.09	7,840.00	8,760.00	1,694.88	622,819.09	26,430.40	2,099.79
SALEM	43,472	525,585.94	4,700.04	9,400.73	1,349.31	388,820.02	20,568.45	5,697.96
CHELSEA	42,673	628,362.82	5,700.00	5,888.37	864.13	494,463.72	28,072.85	4,367.66
CHICOPEE	41,952	599,135.26	6,500.00	7,566.67	2,530.25	434,314.93	27,304.79	1,890.96
FITCHBURG	41,700	603,115.89	9,236.87	6,938.12	2,810.84	404,851.68	27,601.64	1,584.44
WALTHAM	40,557	608,325.04	5,000.00	6,549.84	2,366.78	464,516.34	383,829.76	1,027.10
TAUNTON	37,431	515,798.69	5,684.33	4,647.75	1,172.61	383,829.76	23,136.50	3,519.04
REVERE	35,319	618,726.07	5,041.25	6,840.00	3,282.45	486,597.47	23,373.44	252.10
BEVERLY	25,871	499,631.90	5,000.00	8,270.00	2,312.74	373,543.04	19,393.44	323.43
NORTHAMPTON	24,525	348,994.34	4,791.67	4,143.01	1,899.95	259,208.43	20,167.67	2,803.12
MILFORD	24,256	388,545.64	5,300.00	3,158.31	1,694.98	265,956.71	17,243.06	846.00
GLOUCESTER	24,164	376,527.99	5,250.00	5,694.29	1,710.84	274,041.92	10,593.43	66.60
NORTH ADAMS	22,085	290,438.49	4,758.33	2,750.00	2,566.02	276,318.79	10,731.22	3,613.60
PEABODY	22,082	371,835.65	4,000.00	3,249.95	1,683.42	240,732.91	10,218.98	2,222.50
LEMINSTER	21,894	281,073.33	4,607.29	5,038.19	1,479.88	244,474.39	17,074.27	1,586.16
ATTLEBORO	21,836	327,097.63	4,200.00	5,205.76	1,745.68	163,645.81	7,569.92	3,000.00
GARDNER	20,397	217,586.30	4,800.00	1,466.19	1,460.50	237,037.31	12,047.94	8.57
WOBURN	19,695	314,221.16	4,950.00	5,378.32	1,145.41	256,668.44	14,145.76	3,428.65
WESTFIELD	18,788	375,512.46	4,699.92	5,625.00	419.53	136,333.89	7,885.92	1,112.78
MARLBOROUGH	15,781	194,803.65	4,000.00	3,400.00	978.63	126,433.87	7,115.91	—
NEWBURYPORT	14,815	169,395.66	3,600.00	2,734.03	—	—	—	—
39 Cities	2,975,790	\$50,863,662.57	\$332,444.43	\$852,145.95	\$256,356.42	\$38,837,530.08	\$1,808,061.66	\$119,196.68

TABLE VII. — *Maintenance of Departments* — Continued.
7. *Schools* — Concluded.

CITIES.	F Transportation	G Support of Tnants	H Janitors' Services	I Fuel and Light	J Maintenance of Buildings and Grounds	K Furniture and Furnishings	L Rent	M Other Expenses
BOSTON	\$33,941.89	\$15,141.29	\$1,002,581.88	\$448,619.45	\$957,289.40	\$69,043.42	\$6,842.13	\$16,202.50
WORCESTER	7,440.25	1,970.82	233,454.25	121,798.68	189,095.46	5,709.05	26,321.06	26,321.06
SPRINGFIELD	23,489.78	1,784.60	239,649.76	103,700.04	140,062.20	11,653.90	121,736.37	121,736.37
CAMBRIDGE	1,859.50	77.72	130,531.70	51,129.26	28,919.19	668.31	48,160.15	48,160.15
FALL RIVER	11,583.40	350.83	88,402.16	46,438.27	69,055.23	1,080.00	2,606.13	12,582.75
NEW BEDFORD	5,728.73	329.16	108,845.21	53,600.66	34,403.81	3,461.96	12,978.39	12,978.39
LYNN	9,441.40	2,684.88	150,493.82	57,794.65	34,320.11	3,683.65	8,591.50	8,591.50
SOMERVILLE	800.00	183.72	105,389.47	56,480.87	153,543.97	1,087.63	4,091.80	4,091.80
LOWELL	1,134.80	603.43	121,862.01	42,359.85	153,543.97	1,241.40	23,024.55	23,024.55
LAWRENCE	1,321.44	1,019.13	101,913.35	42,680.30	78,009.01	4,197.48	6,800.98	6,800.98
QUINCY	10,214.94	1,356.01	167,608.44	42,680.30	94,290.91	7,744.47	4,404.41	4,404.41
NEWTON	7,581.80	3,861.50	106,440.09	61,117.35	88,848.73	20,448.26	91,233.62	91,233.62
BROCKTON	5,860.50	524.17	52,417.25	37,284.23	88,858.78	1,103.38	1,923.39	1,923.39
MEDFORD	2,660.00	—	78,621.30	33,650.66	27,897.43	5,882.66	23,218.05	23,218.05
MALDEN	—	—	50,208.94	34,161.22	36,465.26	5,640.34	1,249.58	1,249.58
HOLYOKE	9,611.00	432.29	66,184.47	31,763.16	58,457.41	4,087.15	2,503.18	2,503.18
HAYVERHILL	11,859.78	1,340.30	43,848.52	28,616.43	24,067.46	911.74	10,472.56	10,472.56
PITTSFIELD	13,498.21	217.45	59,757.31	33,881.70	40,853.53	—	2,011.23	2,011.23
EVERETT	—	836.32	65,882.49	28,736.78	23,221.81	—	—	—
SALEM	6,452.50	1,173.33	40,202.67	21,601.90	13,159.34	1,104.68	156.00	2,630.00
CHELSEA	—	342.50	43,549.61	19,885.97	29,772.68	1,164.80	764.80	8,929.29
CHICOPPEE	20,931.33	485.50	49,650.57	20,296.51	17,720.71	1,922.60	10.00	7,242.38
FITCHBURG	8,996.06	585.52	48,500.38	32,732.92	35,610.04	4,511.11	1,500.00	19,169.90
WALTHAM	11,586.17	—	37,807.46	26,298.34	13,945.42	3,559.75	—	5,348.86
TAUNTON	14,012.50	—	36,592.51	23,503.68	20,340.51	394.36	232.88	1,089.57
REVERE	6,444.55	476.86	54,178.96	22,120.18	5,166.17	—	1,922.64	1,922.64
BEVERLY	7,459.95	—	41,739.38	20,464.22	18,257.56	849.97	—	2,089.50
NORTHAMPTON	4,691.25	—	23,087.97	16,473.63	9,999.12	2,662.24	—	1,623.97
MELROSE	310.85	190.87	27,252.92	19,832.41	13,676.46	328.09	—	2,149.57
GLoucester	9,566.10	148.29	27,482.00	15,586.27	22,431.97	588.50	733.32	3,333.80
NORTH ADAMS	4,794.25	57	17,556.51	13,504.50	16,125.21	170.73	50.00	4,315.21
PEABODY	170.28	27,989.26	18,844.88	11,036.38	11,036.38	1,139.75	—	4,794.42
LEOMINSTER	6,406.75	18.29	21,200.47	11,581.25	9,561.03	2,864.42	470.40	394.33
ATTLEBORO	10,123.22	130.28	22,175.30	11,919.89	7,922.82	630.95	999.96	538.41
GARDNER	4,173.00	53.72	10,131.19	9,743.97	10,561.44	48.00	—	597.38
WOBURN	900.00	—	29,353.73	12,707.02	6,999.77	723.30	—	1,078.11
WESTFIELD	17,490.75	—	23,272.33	16,816.60	9,311.03	45.00	—	26,283.64
MARLBOROUGH	10,166.50	32.57	11,166.00	7,354.83	6,598.01	474.82	—	3,543.43
NEWBURYPORT	1,248.75	437.72	11,631.58	7,780.90	4,983.55	703.36	150.00	478.48
39 Cities	\$309,467.46	\$35,448.10	\$3,478,593.22	\$1,697,875.89	\$2,426,497.13	\$171,540.23	\$22,611.56	\$515,893.76

TABLE VII. — *Maintenance of Departments — Continued.*
8. *Libraries.*

CITIES.	Population of 1935	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON	817,713	\$1,322,953.93	\$927,498.80	\$131,370.98	\$67,132.74	\$37,297.11	\$65,423.29	\$94,231.01
WORCESTER	190,471	176,120.69	136,630.19	18,542.65	3,521.47	6,824.78	2,144.16	8,454.44
SPRINGFIELD	149,642	192,236.00	—	—	—	—	—	192,236.00
CAMBRIDGE	118,075	80,369.18	60,735.91	8,427.21	1,113.65	2,340.58	4,034.24	3,711.59
FALL RIVER	117,414	44,403.05	30,023.38	6,994.47	2,880.44	2,679.84	1,698.47	726.55
NEW BEDFORD	110,022	76,235.29	53,755.20	9,759.49	2,824.73	4,758.56	2,068.63	3,068.68
LYNN	100,909	70,233.45	54,579.73	13,835.81	4,123.79	2,804.55	2,484.96	3,304.61
SOMERVILLE	100,773	92,026.60	63,649.96	14,942.61	2,860.23	3,909.34	1,348.32	5,896.14
LOWELL	100,114	34,641.04	22,675.80	5,215.42	1,364.18	1,350.22	877.00	3,158.42
LAWRENCE	86,785	52,821.56	40,405.61	6,395.61	1,939.53	2,030.98	1,341.34	708.49
QUINCY	76,909	66,993.40	41,508.65	12,132.19	1,755.08	2,595.85	6,285.23	2,716.40
NEWTON	66,144	98,654.20	57,309.08	18,514.04	3,051.85	5,663.52	8,885.45	5,230.26
BROCKTON	62,407	49,681.59	30,163.60	8,644.87	1,683.65	2,627.87	3,740.49	1,821.31
MEDFORD	61,444	39,998.95	24,030.40	8,316.72	1,221.99	1,311.65	2,868.67	2,249.52
MALDEN	57,277	51,129.61	30,483.55	8,337.80	2,086.04	2,025.36	1,223.27	6,973.59
HOLYOKE	56,139	39,519.85	23,441.19	7,295.03	1,146.48	1,595.08	2,266.52	1,391,519.85
HAYVERHILL	49,516	40,166.86	—	—	—	—	—	4,422.56
PITTSFIELD	47,516	28,000.00	—	—	—	—	—	986.47
EVERETT	47,228	40,566.77	25,499.96	9,412.23	1,845.34	1,893.09	919.68	2,199.32
SALEM	43,472	30,123.61	22,361.77	7,059.95	1,283.86	2,252.21	1,026.50	883.36
CHELSEA	42,673	20,569.90	17,112.09	1,611.85	20.67	709.04	222.89	1,504.94
CHICOPEE	41,952	21,339.87	13,339.87	2,801.51	179.65	401.75	3,377.53	1,998.24
FITCHBURG	41,700	29,591.52	16,463.59	6,846.18	2,783.80	1,146.95	383.26	1,315.66
WALTHAM	40,557	21,605.25	27,522.26	7,110.89	1,840.80	1,935.64	602.98	1,125.70
TAUNTON	40,431	23,899.00	13,081.97	6,149.78	608.71	1,265.77	1,667.07	283.32
REVERE	35,319	10,093.42	5,730.00	2,016.28	1,415.75	576.87	71.20	2,020.24
BEVERLY	25,871	33,375.85	19,973.23	8,983.18	1,421.37	2,090.43	1,081.40	2,146.96
NORTHAMPTON	24,525	39,846.47	23,641.32	8,430.71	2,533.89	2,381.25	712.34	687.41
MELROSE	24,266	21,055.65	13,996.46	3,661.99	582.94	977.43	1,149.48	1,796.03
GLOUCESTER	24,164	1,796.03	—	—	—	—	—	653.45
NORTH ADAMS	22,085	20,259.39	12,422.00	3,268.79	1,215.73	1,290.91	1,408.51	13,976.64
PEABODY	22,082	3,976.64	—	—	—	—	—	499.15
LEONISTON	21,894	5,502.99	9,502.60	3,270.33	464.04	789.00	1,214.54	1,791.53
ATTLEBORO	21,835	24,093.36	13,398.69	4,027.63	681.18	1,931.12	2,173.18	1,11,126.24
GARDNER	20,397	11,126.24	—	—	—	—	—	631.34
WOBURN	19,695	22,741.75	15,139.80	4,294.16	33.54	1,026.21	—	1,616.70
WESTFIELD	18,788	22,240.00	—	—	—	—	—	22,240.00
MARLBOROUGH	15,781	10,959.23	6,790.10	2,537.52	84.37	640.50	334.57	572.17
NEWBURYPORT	14,815	15,832.34	11,138.31	1,913.05	303.31	1,115.58	353.39	1,008.70
39 Cities	2,975,790	\$3,035,015.83	\$1,863,945.21	\$363,090.73	\$114,827.30	\$102,251.04	\$124,019.90	\$466,881.65

1. Appropriation.

TABLE VII. — *Maintenance of Departments — Continued.*
9. Recreation.

CITIES.	Population of 1935	A TOTAL EXPENSES	B General Administration	C. PARKS AND GARDENS MAINTENANCE			D Golf Courses	E Playgrounds and Gymnasias	F Bathhouses and Benches	G Celebrations and Entertainments
				By City	Metropolitan Park	State Parks and Reservations				
BOSTON	817,713	\$2,191,516.77	\$142,423.41	\$716,262.41	\$697,689.41	—	\$32,788.33	\$360,158.22	\$199,003.54	\$43,191.45
WORCESTER	190,471	136,161.31	—	87,024.52	—	\$7,455.85	9,649.72	23,600.55	5,186.77	3,243.90
SPRINGFIELD	149,642	328,870.67	14,458.38	169,252.11	—	6,502.40	36,829.43	94,039.79	6,352.06	1,436.00
CAMBRIDGE	118,075	182,560.61	8,563.28	51,448.78	82,642.03	—	12,459.11	21,173.50	4,513.70	1,760.21
FALL RIVER	117,414	48,875.77	—	44,864.17	—	3,489.36	—	—	—	522.24
NEW BEDFORD	110,022	62,140.21	—	44,003.73	—	—	—	2,154.14	10,431.03	2,049.56
LYNN	100,909	146,081.80	—	36,935.83	65,087.47	—	17,772.20	22,285.72	—	4,000.58
SOMERVILLE	100,773	125,611.63	—	24,234.63	60,889.84	—	—	37,270.39	1,169.73	2,047.04
LOWELL	100,114	26,680.04	5,358.56	9,994.05	—	—	—	7,075.87	—	1,108.91
LAWRENCE	86,785	70,223.83	—	46,360.65	—	3,142.65	—	6,626.79	12,324.83	2,050.40
QUINCY	76,909	98,684.74	—	39,135.52	54,569.65	2,861.16	—	4,164.10	155.17	660.30
NEWTON	66,144	160,784.71	—	12,715.43	60,638.95	—	—	80,789.46	5,663.58	977.29
BROCKTON	62,407	61,046.74	—	13,724.40	40,855.29	2,100.88	16,998.93	11,888.08	13,781.33	2,553.12
MEDFORD	61,444	69,729.16	2,730.26	20,036.78	—	—	—	2,378.01	—	3,728.82
MALEN	57,277	68,598.19	—	31,687.09	36,851.10	—	—	—	—	60.00
MALDEN	56,139	54,215.25	—	19,982.19	—	2,131.42	—	25,493.68	5,484.03	1,123.93
HOLYOKE	49,516	34,254.69	3,585.51	20,317.03	—	1,584.95	—	8,469.84	—	297.36
HAYVERILL	47,516	18,893.13	—	15,848.99	—	1,650.16	—	—	1,143.98	250.00
PITSFIELD	47,228	74,778.07	—	17,239.14	32,383.85	—	—	21,501.70	750.00	2,903.38
EVERETT	43,472	67,570.82	2,329.93	30,586.05	24,807.08	1,532.11	8,305.91	17,565.71	4,083.75	3,167.36
SALEM	42,673	45,202.51	4,294.20	5,205.74	—	—	—	9,849.14	—	1,046.35
CHELSEA	41,952	12,459.28	—	10,569.48	—	1,267.13	—	11,100.55	—	117.60
CHICOPEE	41,700	35,007.52	—	2,538.16	—	1,406.64	—	13,641.30	—	9,390.10
FITCHBURG	40,557	47,009.22	—	10,862.76	26,433.27	—	—	16,506.59	1,458.70	72.50
WALTHAM	37,431	16,058.24	—	274.42	—	1,129.27	—	2,508.52	1,057.69	500.00
TAUNTON	35,319	25,807.24	—	3,117.52	19,512.82	—	—	—	—	500.00
REVERE	25,871	15,896.75	—	815.41	—	1,033.52	—	6,839.43	3,259.19	1,557.09
BEVERLY	24,525	58,427.01	5,003.85	20,630.78	16,740.51	785.87	9,760.39	2,013.30	470.85	2,000
NORTHAMPTON	24,256	24,952.51	—	7,851.41	—	—	—	2,919.72	2,872.11	1,100.91
MELROSE	22,085	4,375.06	—	393.55	—	946.01	—	1,164.95	—	2,118.03
GLOUCESTER	22,085	24,492.36	—	6,383.39	—	695.06	—	2,636.60	—	649.85
NORTH ADAMS	21,894	4,837.75	—	1,496.06	—	737.17	—	17,266.66	—	147.25
PEABODY	21,894	20,769.51	—	16,176.90	—	715.70	—	2,354.52	—	250.00
LEOMINSTER	20,397	28,184.39	—	1,895.46	—	659.57	—	2,101.45	—	1,775.46
ATTLEBORO	20,397	18,961.95	1,208.71	1,082.07	11,035.40	—	5,112.51	7,290.64	11,105.00	912.50
GARDNER	19,695	16,360.88	—	2,230.18	—	—	—	1,888.95	1,014.79	1,364.74
WOBURN	18,788	8,690.88	—	2,230.18	—	578.67	—	4,988.14	150.00	200.00
WESTFIELD	15,781	8,322.66	—	5,421.66	—	427.61	—	672.65	—	—
MALDENBOROUGH	14,815	—	—	—	—	—	—	1,910.10	521.29	42.00
NEWBURYPORT	—	—	—	—	—	—	—	—	—	—
39 Cities	2,975,790	\$4,425,640.43	\$189,956.59	\$1,551,432.52	\$1,230,136.67	\$47,517.01	\$149,676.53	\$866,089.76	\$291,953.12	\$98,878.23

TABLE VII. — Maintenance of Departments — Continued.
10. Pensions.

CITIES.	Population of 1935	A TOTAL EXPENSES	B. DEPARTMENTAL					C Water	D Cemetery	E Appropriation paid City Retirement Fund
			Police	Fire	Highways	Schools	All Other			
BOSTON	817,713	\$2,057,621.84	\$243,275.13	\$397,661.47	\$12,120.00	\$139,971.00	\$38,641.19	\$17,951.21	—	\$2,008,001.84
WORCESTER	190,471	280,994.55	49,734.76	46,357.81	50,932.62	3,861.71	40,228.71	18,516.28	\$2,943.66	68,919.00
SPRINGFIELD	119,642	152,754.50	39,912.74	46,197.19	25,993.43	10,329.07	12,344.60	7,827.07	—	10,156.40
CAMBRIDGE	118,075	276,620.99	54,888.79	62,611.78	77,348.16	3,658.22	19,627.61	19,150.81	1,987.91	37,347.71
FALL RIVER	117,414	134,551.54	41,497.32	37,034.99	32,601.37	9,458.79	2,459.07	1,000.00	1,500.00	9,000.00
NEW BEDFORD	110,022	77,743.55	39,521.91	19,007.80	3,026.61	4,827.20	3,860.03	—	—	8,000.00
LYNN	100,909	115,755.72	25,971.03	38,234.45	23,240.25	2,066.90	15,442.72	3,930.02	2,870.35	4,000.00
SOMERVILLE	100,773	131,258.67	30,106.40	35,472.54	15,624.81	—	16,737.11	2,684.81	—	30,633.00
LOWELL	100,114	146,731.62	26,670.26	31,103.23	39,796.79	4,511.43	21,912.72	21,084.99	222.24	1,429.96
LAWRENCE	86,785	43,554.87	14,566.25	25,050.10	—	545.00	—	3,393.52	—	3,393.52
QUINCY	76,909	69,451.29	9,890.21	16,536.17	12,492.56	83.32	12,139.55	3,044.00	—	15,265.48
NEWTON	66,144	145,701.30	22,125.99	16,199.55	50,782.16	—	4,530.08	6,235.52	—	45,828.00
BROCKTON	62,407	70,753.70	13,530.17	16,913.26	17,084.30	1,953.12	11,803.62	8,269.23	—	1,200.00
MEDFORD	61,444	50,699.79	7,660.23	5,901.00	16,507.13	1,372.75	1,622.50	2,114.18	—	15,522.00
MALDEN	57,277	65,851.82	18,807.53	17,091.57	25,693.12	—	2,000.00	—	2,259.80	—
HOLYOKE	56,139	72,762.03	10,190.00	20,513.30	—	559.87	28,315.98	410,182.88	—	3,000.00
HAVERHILL	49,516	37,140.59	5,481.89	18,585.95	6,900.00	49.96	500.00	—	—	5,622.79
PITTSFIELD	47,516	17,083.25	7,198.99	5,931.25	—	1,953.01	—	—	—	2,000.00
EYRETT	47,228	71,729.87	16,993.52	19,400.00	—	780.00	18,957.35	—	—	15,599.00
SALEM	43,472	26,816.56	3,824.85	7,861.17	8,150.22	499.92	3,533.79	2,146.61	—	800.00
CHELSEA	42,673	55,676.91	16,108.75	13,404.29	6,757.70	965.08	1,716.00	1,309.09	—	15,416.00
CHICPEE	41,952	14,044.35	1,922.01	5,091.30	4,397.18	—	—	2,127.52	—	506.34
PITTSBURG	41,700	47,049.35	12,033.57	9,580.77	13,971.49	1,229.50	—	3,317.12	—	6,917.00
TAUNTON	37,451	36,536.78	7,998.91	8,839.00	10,751.53	1,220.04	500.00	5,135.80	1,463.49	3,500.00
WALTHAM	37,431	10,811.35	2,554.75	4,756.00	—	—	—	—	—	—
REVERE	35,319	21,615.82	7,671.25	7,216.25	—	—	—	1,000.00	—	1,250.00
BEVERLY	25,871	15,935.88	3,072.33	3,708.50	4,495.00	500.00	733.32	500.00	861.12	2,000.00
NORTHAMPTON	24,525	4,822.95	1,462.50	805.50	—	—	—	—	—	2,000.00
MELROSE	24,256	25,806.32	2,050.00	1,100.00	—	—	14,795.20	—	—	2,000.00
GLoucester	24,164	15,484.51	9,587.20	3,897.31	—	—	—	—	—	480.00
NORTH ADAMS	22,085	11,876.63	6,688.50	3,208.13	—	1,500.00	—	*702.00	—	1,040.00
PEABODY	22,082	15,562.30	504.13	6,469.24	—	1,299.48	—	936.00	—	200.00
LEOMINSTER	21,894	1,136.00	—	—	5,547.45	—	—	—	—	542.04
ATTLEBORO	21,835	7,713.44	3,521.40	3,650.50	—	—	—	—	—	185.00
GARDNER	20,397	3,524.09	622.50	622.50	4,209.57	—	810.00	—	—	—
WOBURN	19,695	14,182.76	2,584.45	1,939.57	9,076.74	582.00	—	—	—	—
WESTFIELD	18,788	2,921.70	1,292.50	1,449.20	—	—	—	—	—	—
MARLBOROUGH	15,781	5,041.75	—	3,011.25	2,030.50	—	—	—	—	—
NEWBURYPORT	14,815	1,610.28	—	375.00	—	—	—	—	—	1,235.28
39 Cities	2,975,790	\$5,262,758.39	\$864,424.31	\$962,808.99	\$486,365.99	\$194,902.07	\$273,211.15	\$139,165.14	\$14,108.37	\$2,327,772.37

* Includes \$10,056.03 other enterprises.

* Includes water, amount not specified.

* Public works.

* Includes \$6,648.25 gas.

* Includes \$16,302.35 public works.

* Electric light.

TABLE VII. — *Maintenance of Departments — Concluded.*
11. Unclassified.

CITIES.	Population of 1935	A Total Expenses	B Damage Settlements	C Printing and Stationery	D Memorial Day	E Rent for Military Organizations	F Care of Soldiers' Graves	G Blanket Insurance	H Boston Elevated Street Railway Accounts	I W.P.A. Administration and Undistributed Expense	J All Other
BOSTON	817,713	\$1,956,827.68	\$116,897.57	\$31,260.24	\$6,842.03	—	—	—	\$1,392,836.31	—	\$408,991.53
WORCESTER	190,471	201,475.18	39,364.40	6,300.00	2,935.84	\$6,576.66	\$1,501.00	—	—	\$39,221.74	105,575.54
SPRINGFIELD	149,642	115,838.57	35,622.06	2,101.73	2,323.80	1,350.00	1,394.50	—	—	2,767.90	70,278.58
CAMBRIDGE	118,075	272,817.97	35,949.01	2,000.00	3,224.63	1,461.00	771.10	—	157,890.63	65,615.54	5,906.06
FALL RIVER	117,414	83,323.22	7,063.54	—	564.62	2,048.51	268.00	\$12,968.07	—	49,568.40	1,478.10
NEW BEDFORD	110,022	62,944.70	8,531.22	265.00	1,798.84	3,500.00	1,798.21	—	—	45,573.33	5,921.13
LYNN	100,909	73,069.16	24,778.40	301.75	2,572.61	1,441.00	—	31,022.57	—	81,823.06	13,406.20
SOMERVILLE	100,773	232,547.72	35,815.94	3,796.71	1,076.72	—	—	—	95,188.09	—	42,199.98
LOWELL	100,114	120,749.56	4,339.03	—	1,357.75	—	369.70	—	—	51,983.10	11,372.05
LAWRENCE	86,785	129,257.29	7,946.80	1,250.00	3,315.78	300.00	—	17,667.37	—	87,905.29	3,098.50
QUINCY	76,909	40,881.75	9,093.97	2,446.95	1,113.44	3,000.00	—	—	—	22,127.49	14,976.01
NEWTON	66,144	59,457.39	5,138.92	1,19.12	1,484.71	—	—	—	12,644.48	26,194.15	11,035.86
DORCHESTER	62,407	34,944.43	9,386.40	1,508.18	1,352.73	—	2,000.00	—	60,189.07	9,639.89	2,911.05
MEDFORD	61,444	123,658.99	12,657.23	789.05	1,948.78	—	—	10,881.94	60,008.35	19,013.18	1,119.03
MALDEN	57,277	94,808.91	7,123.21	1,202.57	2,545.38	1,533.88	—	8,800.00	—	11,361.61	37,489.23
HAYESVILLE	56,139	80,350.58	24,963.27	33.25	449.62	2,599.93	—	—	—	62,708.69	24,112.04
HOLYOKE	49,516	99,499.04	23,442.87	2,400.00	736.38	1,690.00	528.00	15,106.60	—	603.43	37,017.11
PITTSFIELD	47,516	45,661.45	13,485.00	—	1,239.48	2,950.00	456.80	10,990.31	—	20,440.27	1,900.01
EVERETT	47,228	121,404.47	7,118.05	—	1,303.85	2,099.96	763.89	7,540.40	36,890.96	28,903.57	4,869.52
SALEM	43,472	33,146.80	7,118.15	851.33	1,280.38	1,900.00	—	—	—	47,737.81	—
CHELSEA	42,673	88,290.34	18,108.46	—	700.00	1,200.00	304.50	—	—	3,317.89	2,631.41
CHICOPEE	41,952	67,746.27	18,108.46	—	665.84	2,875.00	—	—	—	34,280.15	158,518.74
FITCHBURG	41,700	13,657.94	2,122.40	1,740.90	665.84	2,875.00	—	—	—	60,444.29	13,616.80
WALTHAM	40,557	200,781.01	3,303.00	1,964.44	801.35	1,720.00	—	—	—	23,472.48	9,113.10
TAUNTON	37,431	76,874.84	285.38	—	801.35	1,800.00	—	10,899.02	24,035.81	928.29	20,767.27
REVERE	35,319	76,874.84	8,197.65	81.78	1,075.00	1,979.00	—	—	—	1,917.96	3,878.05
BEVERLY	25,871	26,392.10	545.65	1,012.17	1,159.72	879.00	—	11,102.28	—	9,550.50	12,306.18
NORTHAMPTON	24,525	8,977.46	985.00	887.45	430.00	666.00	—	3,010.00	—	14,232.35	7,852.07
MELROSE	24,256	36,179.21	1,546.05	342.00	666.20	900.00	—	—	—	6,832.11	7,758.48
GLOUCESTER	22,164	32,223.71	4,036.37	1,079.07	1,113.25	—	—	—	—	2,717.06	4,617.86
NORTH ADAMS	22,085	17,133.79	1,365.14	731.06	450.00	—	—	—	—	2,611.82	2,547.32
PEABODY	19,526.59	4,462.33	1,047.81	—	553.92	1,020.00	—	9,398.59	—	2,611.82	2,547.32
LEOMINSTER	24,208.01	3,889.95	3,889.95	100.00	495.79	1,560.00	—	15,863.18	—	4,559.48	3,502.47
ARTLEBORO	21,894	884.10	6,918.85	884.10	306.10	2,240.00	189.50	4,241.97	—	6,231.56	6,034.36
GARDNER	20,397	15,468.47	3,08.30	475.00	1,094.49	1,121.00	—	5,979.00	—	—	—
WOBURN	19,695	45,189.88	4,531.00	381.60	1,094.49	1,121.00	—	—	—	—	—
WINTHROP	18,788	14,223.59	550.14	357.50	450.00	600.00	—	—	—	—	—
WESTFIELD	15,781	5,804.99	872.21	485.80	343.65	2,240.00	100.00	—	—	1,763.33	—
MALDENBOROUGH	15,781	5,804.99	872.21	485.80	343.65	2,240.00	100.00	—	—	1,763.33	—
NEWBURYPORT	14,815	8,619.30	2,115.18	441.00	500.00	—	—	—	—	3,613.00	1,850.12
39 Cities	2,975,790	\$4,768,174.03	\$500,137.79	\$67,489.75	\$51,314.45	\$60,171.40	\$13,324.37	\$203,489.09	\$1,882,705.05	\$865,138.55	\$1,124,153.58

TABLE IX. — Summary of Maintenance.

CITIES.	A TOTAL EXPENSES	B. DEPARTMENTAL					Soldiers' Benefits
		General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities	
BOSTON	\$65,609,917.38	\$1,971,343.95	\$9,742,204.22	\$5,004,571.55	\$3,160,748.52	\$16,499,843.07	\$661,250.27
WORCESTER	12,238,233.84	482,009.73	1,935,025.58	822,512.11	625,041.82	3,238,049.62	195,227.98
SPRINGFIELD	9,798,913.02	893,587.92	1,682,145.40	827,168.77	522,066.87	1,942,352.08	217,302.10
CAMBRIDGE	6,980,232.07	288,376.34	1,082,109.32	597,339.19	349,695.91	1,515,393.70	88,785.45
FALL RIVER	4,715,755.42	149,987.95	698,632.36	244,182.75	294,862.52	1,494,021.65	117,623.66
NEW BEDFORD	5,251,175.90	199,279.74	811,168.17	454,124.84	243,522.34	1,434,992.42	131,377.08
LYNN	199,646.13	899,124.16	420,916.90	293,894.66	293,894.66	1,322,519.03	68,612.37
SOMERVILLE	5,978,707.14	888,869.74	712,380.79	323,957.71	272,024.07	1,511,739.39	89,346.21
LOWELL	5,007,210.91	239,834.94	712,380.79	323,957.71	1,416,572.87	213,896.33	213,896.33
LAWRENCE	4,222,413.66	154,437.42	664,511.48	386,573.62	324,364.41	808,729.25	80,842.62
QUINCY	4,356,838.43	181,137.78	612,919.50	414,733.98	276,408.86	1,046,399.74	61,936.54
NEWTON	3,743,370.76	208,402.69	671,444.11	384,557.84	456,671.20	1,007,923.87	73,996.35
BROCKTON	3,704,307.97	173,212.58	536,729.96	329,303.00	190,892.86	1,107,193.69	73,430.38
MEDFORD	3,275,747.84	152,789.82	400,523.65	240,319.03	177,183.38	645,705.27	64,703.47
MALDEN	2,991,103.97	102,697.29	513,294.09	231,351.22	169,741.77	705,249.70	45,704.37
HAVERHILL	3,688,336.18	162,853.36	547,874.72	223,616.80	194,786.00	1,082,551.30	50,531.70
PITTSFIELD	2,950,239.27	383,320.50	383,320.50	140,519.76	173,526.68	623,404.34	48,925.35
EVERETT	2,341,107.68	108,686.94	295,269.28	130,837.27	133,809.35	723,799.67	81,945.11
SALEM	2,920,285.51	121,186.36	480,943.19	164,373.37	124,578.19	572,518.48	41,945.11
CHELSEA	2,216,756.22	95,269.55	317,251.04	162,407.30	203,253.83	672,625.39	50,365.82
CHICOPEE	2,287,085.09	94,606.69	307,746.81	167,945.41	113,040.13	398,833.18	63,059.12
FITCHBURG	2,250,792.60	105,401.35	312,235.98	137,807.37	149,936.78	688,972.20	40,810.29
WALTHAM	2,253,954.63	126,005.15	315,272.98	173,910.27	130,049.52	443,176.20	24,128.24
TAUNTON	2,199,369.35	84,995.41	257,944.60	105,542.57	120,723.49	468,558.83	42,003.13
REVERE	1,790,316.80	88,944.95	242,792.69	98,364.41	75,026.75	436,017.17	10,540.21
BEVERLY	1,579,846.42	61,891.28	257,032.60	108,665.18	170,182.38	312,310.91	32,141.63
NORTHAMPTON	1,063,504.98	46,327.09	146,319.08	47,556.26	106,401.65	212,512.99	45,099.53
MELROSE	1,362,710.25	81,323.49	193,398.21	91,747.42	79,325.26	301,334.72	40,176.82
GLOUCESTER	1,278,352.22	84,378.51	202,969.89	88,495.26	125,090.09	282,913.25	14,043.72
NORTH ADAMS	1,001,082.50	50,298.57	119,699.47	47,237.05	103,453.00	454,910.82	28,692.47
PEABODY	1,726,908.15	70,275.55	195,397.29	98,365.94	84,296.84	273,787.66	14,564.85
LEOMINSTER	1,016,040.68	42,505.67	134,165.73	62,766.77	119,865.02	265,659.00	29,679.38
ATTLEBORO	1,087,175.94	65,488.34	177,537.05	46,870.02	52,497.22	136,713.62	10,914.83
GARDNER	786,263.97	37,298.28	92,439.03	17,870.05	96,843.68	233,118.29	28,193.64
WOBURN	1,050,303.37	65,216.42	117,955.97	56,912.54	87,224.80	202,736.41	37,369.23
WESTFIELD	1,278,374.87	43,873.50	119,425.77	46,063.67	88,873.86	150,377.04	5,770.63
MAHAROUGH	730,255.70	43,390.91	84,607.15	35,366.78	77,017.82	202,736.41	30,548.79
NEWBURYPORT	750,990.50	27,817.79	73,800.17	35,004.62	87,201.66	234,419.83	\$3,069,470.44
39 Cities	\$186,434,982.77	\$7,089,406.85	\$27,719,035.22	\$13,690,122.39	\$10,413,485.61	\$45,165,395.29	

TABLE IX. — *Summary of Maintenance — Concluded.*

CITIES.	B. DEPARTMENTAL — Concluded				C			D	E
	Schools	Libraries	Recreation	Pensions	Unclassified	Public Service Enterprises	Cemeteries		
BOSTON	\$16,705,287.01	\$1,322,953.93	\$2,191,516.77	\$2,957,621.84	\$1,956,897.68	\$3,064,401.85	\$133,884.20		\$237,462.52
Worcester	3,813,479.04	176,120.69	136,161.31	280,994.55	201,475.18	272,194.28	58,843.78		1,098.17
Springfield	3,006,516.35	102,366.01	328,870.67	115,838.57	132,754.50	413,630.26	4,423.53		2,490.37
Cambridge	1,876,352.30	80,369.18	182,500.61	276,620.99	272,817.97	316,701.27	51,619.47		555.71
Fall River	1,229,966.92	44,403.05	48,875.77	134,551.54	83,323.22	144,005.70	32,162.62		2,724.30
New Bedford	1,468,412.33	76,235.29	62,140.21	77,743.55	62,944.70	180,770.35	45,740.58		2,802.78
Lynn	1,553,973.39	81,133.45	146,081.80	115,755.72	73,069.16	195,534.69	75,122.86		2,862.24
Somerville	1,685,119.77	92,026.60	125,611.63	131,258.67	232,547.72	232,436.29	32,786.52		1,008.50
Lowell	1,201,035.78	34,641.04	26,680.04	146,731.62	100,249.56	273,641.54	29,932.12		944.48
Lawrence	1,269,697.70	52,821.56	70,223.83	43,554.87	129,757.29	206,023.01	39,923.15		13,379.71
Quincy	1,253,065.20	66,993.40	98,684.74	69,451.29	40,881.75	186,799.00	553.90		3,196.51
Newton	1,677,227.69	98,654.20	160,784.71	70,753.70	59,457.39	134,992.17	24,162.98		1,159.10
Brockton	916,812.79	49,681.59	61,046.74	50,699.79	123,658.99	86,310.25	36,796.32		1,810.68
Medford	1,128,488.88	39,998.95	69,729.16	70,753.70	123,658.99	86,310.25	35,835.69		790.87
Malden	789,613.36	51,129.61	68,598.19	65,851.82	94,809.91	1,052,099.54	756.95		1,510.56
Holyoke	800,924.49	39,519.85	54,215.25	72,762.03	86,350.58	96,135.92	1,669.26		462.70
Haverhill	663,953.15	40,166.86	34,254.69	37,140.59	99,499.04	47,260.74	23,693.29		1,224.75
Pittsfield	782,199.63	28,000.00	18,893.13	71,739.87	45,661.45	89,101.08	20,364.19		2,411.56
Everett	788,524.09	40,566.77	74,778.07	26,816.56	34,146.80	111,091.43	1,050.26		1,142.95
Salem	525,585.94	36,123.61	67,570.82	55,676.91	89,290.34	68,863.26	30,007.79		1,189.17
Chelsea	628,382.82	20,569.90	45,202.51	14,044.35	15,446.35	56,055.56	13,999.79		1,669.47
Chicago	590,135.26	21,605.25	12,485.28	67,746.27	466,035.35	51,348.55	16,184.49		348.34
Fitchburg	603,115.80	29,591.52	35,007.52	47,040.45	13,657.94	52,040.86	13,395.17		552.45
Waltham	608,325.04	40,328.23	47,009.22	36,536.78	20,781.01	40,176.21	24,175.94		232.63
Taunton	518,798.69	23,899.00	16,058.24	10,811.35	76,947.82	79,387.30	2,655.38		523.78
Revere	418,726.07	20,093.42	20,257.24	21,935.88	26,382.10	347,336.78	12,011.35		527.57
Beverly	499,631.90	35,675.55	15,800.75	15,955.85	8,977.46	36,446.75	12,689.71		382.13
Northampton	348,994.34	39,846.47	3,616.58	4,822.95	36,179.21	29,287.09	9,845.89		218.40
Melrose	376,627.29	21,055.65	58,427.01	25,806.32	17,136.79	37,336.78	12,011.35		527.57
Gloucester	290,438.19	1,796.03	24,952.51	15,484.51	11,876.63	29,287.09	9,845.89		218.40
North Adams	371,535.65	20,259.39	4,375.06	11,876.63	17,136.79	37,336.78	12,011.35		527.57
Peabody	371,535.65	3,976.64	24,492.36	15,562.30	19,526.59	34,446.75	12,689.71		382.13
Leominster	281,073.33	15,739.96	4,837.75	7,713.44	1,136.00	24,208.01	9,845.89		218.40
Attleboro	327,097.63	24,003.33	20,769.51	7,713.44	19,259.85	34,446.75	12,689.71		382.13
Gardner	217,586.30	11,126.24	28,184.39	9,351.16	15,468.47	48,780.57	9,220.61		416.67
Woburn	314,221.16	11,226.24	16,386.95	14,182.76	15,468.47	48,780.57	9,220.61		416.67
Westfield	375,512.45	22,741.75	16,386.95	2,921.70	14,223.59	39,625.35	10,994.74		143.43
Wesley	164,803.65	10,959.23	8,600.88	5,041.76	14,223.59	39,625.35	10,994.74		143.43
Marlborough	199,395.56	15,832.34	3,539.87	5,041.76	8,619.30	57,252.13	3,478.33		78.42
Newburyport			8,322.66	1,610.28			781.04		384.33
39 Cities	\$50,863,662.57	\$3,035,015.83	\$4,425,640.43	\$5,262,758.39	\$4,768,174.03	\$9,797,492.65	\$840,339.96		\$294,983.11

TABLE X. — Interest Payments.

CITIES.	A TOTAL EXPENSES	B Temporary Loans (including Revenue Loans)	C Tax Title Loans	D General Loans	E Public Service Enterprise Loans	F. METROPOLITAN ASSESSMENTS			G County Hospital Assessments	H All Other
						Sewer	Park	Water		
BOSTON	\$8,053,207.81	¹ \$315,114.82	\$132,617.85	\$2,885,532.32	\$3,083,347.53	\$133,963.17	\$203,592.84	\$1,299,039.28	—	—
WORCESTER	384,595.76	40,670.52	3,918.37	238,170.38	101,559.06	—	—	—	—	\$277.43
SPRINGFIELD	623,060.39	19,595.95	5,626.11	341,529.58	256,308.75	—	—	—	—	—
CAMBRIDGE	456,877.92	28,670.69	—	*339,504.71	34,055.00	14,809.28	39,838.24	—	—	—
FALL RIVER	285,081.75	16,135.96	1,804.54	260,191.25	6,950.00	—	—	—	—	—
NEW BEDFORD	342,398.61	28,043.49	3,594.22	255,848.40	54,912.50	—	—	—	—	—
LYNN	274,148.19	21,538.85	18,329.13	202,706.99	17,361.56	—	14,211.63	—	—	—
SOMERVILLE	316,121.93	26,344.17	4,708.56	133,463.62	1,009.88	9,208.34	11,912.60	121,498.76	\$7,947.50	28.50
LOWELL	210,126.35	32,468.27	9,542.08	119,350.41	15,330.00	—	—	—	—	3,435.59
LAWRENCE	141,169.63	15,785.88	1,040.41	113,003.34	11,340.00	—	—	—	—	—
QUINCY	293,824.92	14,318.53	5,862.75	130,223.77	11,565.56	34,111.07	13,963.84	83,779.40	—	—
NEWTON	805,848.04	8,440.91	6,551.39	211,572.69	16,954.44	43,553.46	16,297.62	8,377.53	—	—
BROCKTON	84,813.82	12,112.77	1,271.62	33,690.56	31,438.87	—	—	—	—	—
MEDFORD	203,629.72	14,698.19	1,848.90	103,319.37	14,015.97	6,289.20	8,134.48	52,638.00	4,685.63	—
MALDEN	181,905.36	14,049.27	2,415.02	91,588.53	1,274.45	5,736.80	7,222.83	56,185.96	4,462.50	—
HOLYOKE	102,545.89	9,649.11	2,483.03	51,388.75	38,475.00	—	—	—	—	—
HAVERHILL	54,987.94	11,841.46	1,305.04	37,289.65	4,350.62	—	—	—	—	220.57
PITTSFIELD	75,432.64	5,948.31	—	60,809.33	8,675.00	—	—	—	—	—
EVERETT	157,432.73	11,134.52	1,021.76	60,891.75	3,127.50	5,871.27	7,397.91	63,525.52	4,462.50	—
SALEM	50,561.13	4,597.79	—	32,358.34	13,605.00	—	—	—	—	—
CHELSEA	159,824.09	27,827.94	5,044.75	73,127.82	12,775.00	3,828.90	4,954.66	43,765.02	—	—
CHICOPEE	55,291.56	8,430.27	8,727.02	25,426.77	12,707.50	—	—	—	—	—
FITCHBURG	80,692.02	6,195.55	362.93	59,696.04	14,437.50	—	—	—	—	—
WALTHAM	129,416.84	6,528.35	1,533.39	81,610.35	14,428.75	15,539.87	5,818.27	—	3,570.00	387.86
TAUNTON	68,177.06	6,172.87	446.26	39,965.43	21,592.50	—	—	—	—	—
REVERE	112,948.39	21,753.20	4,082.51	43,345.19	5,588.75	2,863.76	3,704.75	31,610.23	—	—
BEVERLY	34,109.46	3,133.52	991.29	27,284.65	2,700.00	—	—	—	—	—
NORTHAMPTON	5,938.95	1,160.26	76.19	4,702.50	—	—	—	—	—	—
MELROSE	76,744.64	3,359.67	29	40,588.75	—	2,974.51	3,841.46	24,250.21	1,729.75	—
GLOUCESTER	73,419.80	2,670.22	495.07	38,097.01	32,157.50	—	—	—	—	—
NORTH ADAMS	24,351.47	2,539.69	29.73	18,662.20	3,119.85	—	—	—	—	—
PEABODY	41,396.42	6,917.24	911.97	27,899.71	5,667.50	—	—	—	5,790.01	—
LEOMINSTER	54,361.62	1,721.34	44.71	26,008.06	20,797.50	—	—	—	—	—
ATTLEBORO	20,506.22	1,184.97	—	12,777.50	6,543.75	—	—	—	—	—
TYNDEN	19,230.79	1,176.30	—	12,674.38	176.67	—	—	—	—	—
GARDNER	63,614.93	9,665.62	1,154.53	38,324.73	9,360.00	1,645.48	2,125.82	—	5,203.44	—
WOBURN	35,582.70	1,419.11	203.34	18,244.00	15,716.25	—	—	—	1,338.75	—
WESTFIELD	24,609.67	4,727.59	203.25	15,779.75	2,975.83	—	—	—	—	—
MARLBOROUGH	21,010.59	2,663.65	385.74	15,616.20	2,345.00	—	—	—	1,126.25	—
39 Cities	\$13,700,997.75	\$770,706.82	\$221,531.35	\$6,358,814.78	\$3,897,196.52	\$280,395.11	\$343,016.98	\$1,784,669.91	\$40,316.33	\$4,349.95

¹ Includes \$3,471.24 paid from Federal grants for outlays.² Includes \$20 interest on cemetery loans.³ Includes \$271.37 interest on cemetery loans.

DIVISION D

INDEBTEDNESS

TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1937.*

CITIES.	TOTALS	Loans for General Purposes	Tax Title Loans	Trust Funds Used	Loans for Public Service Enterprises	Cemetery Loans	TEMPORARY LOANS		Warrants or Orders
							Revenue	Other	
BOSTON	\$182,604,588.95	\$75,444,800.00	\$7,259,588.95	—	\$76,716,700.00	—	\$23,000,000.00	\$183,500.00	—
WORCESTER	17,245,779.32	9,339,000.00	254,646.17	—	2,754,800.00	—	4,275,000.00	—	\$622,333.15
SPRINGFIELD	18,777,742.38	9,431,500.00	342,980.46	—	6,384,000.00	—	2,200,000.00	161,650.00	357,611.92
CAMBRIDGE	12,897,000.00	9,166,000.00	—	—	—	—	2,600,000.00	—	—
FALL RIVER	6,763,679.27	6,175,000.00	128,679.27	—	160,000.00	—	300,000.00	—	—
NEW BEDFORD	10,109,945.37	6,930,000.00	278,312.28	\$25,000.00	1,224,000.00	—	1,400,000.00	—	250,898.16
LYNN	12,424,500.00	5,613,500.00	721,000.00	26,734.93	413,000.00	—	2,375,000.00	—	—
SOMERVILLE	7,643,691.08	3,082,400.00	383,704.68	—	375,500.00	—	2,950,000.00	—	119,586.40
LOWELL	6,714,896.32	3,642,230.00	1,140,686.92	—	498,500.00	—	1,350,000.00	—	—
MASSACHUSETTS	4,367,993.29	2,395,665.00	98,365.74	—	359,000.00	—	1,000,000.00	—	153,087.55
QUINCY	6,038,231.77	3,993,500.00	169,000.00	—	586,000.00	—	1,250,000.00	—	16,731.77
NEWTON	8,078,212.93	5,998,000.00	37,836.71	—	727,600.00	\$5,000.00	1,050,000.00	—	206,376.22
BROCKTON	3,345,100.00	1,410,000.00	157,500.00	—	399,000.00	—	1,500,000.00	—	—
MEDFORD	5,168,770.66	3,030,500.00	234,270.66	—	98,000.00	—	1,200,000.00	—	48,713.81
MALDEN	4,134,713.81	2,618,000.00	170,000.00	—	974,000.00	—	1,180,000.00	—	—
HOLYOKE	3,123,168.36	1,293,000.00	106,168.36	—	118,000.00	—	200,000.00	—	—
HAVERHILL	2,641,443.54	1,350,000.00	148,443.54	—	252,000.00	—	1,150,000.00	—	—
PITTSFIELD	1,838,800.00	1,371,800.00	—	—	107,000.00	—	500,000.00	—	—
EVERETT	1,896,040.42	1,720,400.00	76,926.55	—	374,000.00	—	1,214,186.05	—	81,040.42
SALEM	3,054,326.55	941,000.00	—	—	20,000.00	—	1,500,000.00	—	37,266.19
CHelsea	3,913,051.16	2,145,100.00	496,498.92	—	283,000.00	—	550,000.00	—	—
CHICPEA	1,962,370.15	745,000.00	384,370.15	—	342,500.00	—	800,000.00	—	—
FITCHBURG	3,427,094.62	2,434,000.00	26,500.00	—	326,000.00	—	300,000.00	23,794.62	—
WALTHAM	3,848,670.23	2,560,500.00	162,170.23	—	455,000.00	—	1,000,000.00	—	—
TAUNTON	2,057,449.56	1,244,800.00	57,649.56	—	120,000.00	—	400,000.00	—	—
REVERE	2,840,500.08	1,243,500.00	476,660.08	—	123,000.00	—	125,000.00	—	—
BEVERLY	1,424,596.01	859,000.00	42,596.01	—	—	—	350,000.00	—	—
NORTHAMPTON	1,230,000.00	105,000.00	—	—	—	—	300,000.00	—	—
MELROSE	1,146,766.54	793,500.00	3,266.54	—	858,000.00	—	350,000.00	—	—
GLOUCESTER	2,458,317.65	1,212,875.00	87,442.65	—	65,200.00	—	350,000.00	—	—
NORTH ADAMS	836,943.96	563,900.00	7,843.96	—	116,000.00	—	200,000.00	—	—
PEABODY	1,401,700.79	833,500.00	82,153.43	—	504,000.00	—	200,000.00	—	20,047.36
LEOMINSTER	1,485,745.44	718,000.00	42,772.23	—	149,000.00	—	100,000.00	—	22,973.21
ATTLEBORO	315,000.00	266,000.00	—	—	43,000.00	—	500,000.00	—	—
GARDNER	317,500.00	274,500.00	93,325.16	—	271,000.00	—	100,000.00	—	—
WOBURN	1,847,835.16	1,033,500.00	10,298.12	—	371,000.00	—	420,000.00	2,000.00	—
WESTFIELD	887,798.12	406,500.00	20,000.00	—	120,000.00	—	150,000.00	—	—
MARLBOROUGH	1,048,000.00	482,000.00	—	—	57,000.00	—	—	—	—
NEWBURYPORT	848,350.30	578,774.91	62,575.39	—	—	—	—	—	—
39 Cities	\$347,965,974.39	\$174,844,244.91	\$13,764,222.72	\$51,734.93	\$97,611,100.00	\$5,000.00	\$59,434,186.05	\$318,819.62	\$1,936,666.16

1 Anticipation of Federal grant.

2 Anticipation of highway reimbursement from State and county.

TABLE XII. — *Relation of Indebtedness to Valuation — 1937.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of January 1, 1937, together with the supplemental assessment of December, 1937.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans, tax title loans, and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

CITIES.	Population of 1935	Percentage of Net Debt of Valuation	Valuation of 1937 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 BOSTON . . .	817,713	8.0	\$1,616,916,972	\$152,161,500.00	\$23,547,516.77	\$128,613,983.23
2 NEW BEDFORD . .	110,022	6.7	108,634,126	8,180,734.93	888,630.40	7,292,104.53
3 FALL RIVER . . .	117,414	6.0	96,147,463	6,335,000.00	546,000.00	5,789,000.00
4 WOBURN	19,695	5.9	21,195,162	1,254,500.00	—	1,254,500.00
5 SPRINGFIELD . .	149,642	5.6	282,283,965	15,815,500.00	—	15,815,500.00
6 FITCHBURG . . .	41,700	5.6	49,925,292	2,776,800.00	—	2,776,800.00
7 LEOMINSTER . . .	21,894	5.5	22,363,582	1,220,000.00	—	1,220,000.00
8 WALTHAM	40,557	5.4	53,774,244	2,886,500.00	—	2,886,500.00
9 GLOUCESTER . . .	24,164	5.1	40,592,709	2,070,875.00	—	2,070,875.00
10 NEWBURYPORT . .	14,815	4.9	13,023,330	635,774.91	—	635,774.91
11 TAUNTON	37,431	4.7	33,819,388	1,699,800.00	110,880.26	1,588,919.74
12 PEABODY	22,082	4.3	21,829,044	949,500.00	—	949,500.00
13 LYNN	100,909	4.3	136,377,324	6,028,500.00	104,952.67	5,923,547.33
14 CAMBRIDGE . . .	118,075	4.3	177,187,050	9,997,000.00	2,350,888.51	7,646,111.49
15 WORCESTER . . .	190,471	4.2	282,508,437	12,093,800.00	250,000.00	11,843,800.00
16 LOWELL	100,114	4.1	101,896,066	4,217,730.00	—	4,217,730.00
17 MEDFORD	61,444	4.1	82,790,892	3,434,500.00	30,000.00	3,404,500.00
18 WESTFIELD . . .	18,788	3.9	20,028,687	777,500.00	—	777,500.00
19 CHELSEA	42,673	3.8	46,715,638	2,165,100.00	381,622.29	1,783,477.71
20 MARLBOROUGH . .	15,781	3.7	16,164,554	602,000.00	—	602,000.00
21 NEWTON	66,144	3.7	174,103,190	6,584,000.00	111,296.43	6,472,703.57
22 SOMERVILLE . . .	100,773	3.6	117,697,926	4,190,400.00	—	4,190,400.00
23 MALDEN	57,277	3.4	71,379,773	2,716,000.00	269,363.98	2,446,636.02
24 QUINCY	76,909	3.4	127,072,747	4,352,500.00	—	4,352,500.00
25 LAWRENCE	86,785	3.3	92,367,906	3,094,165.00	—	3,094,165.00
26 REVERE	35,319	3.2	42,462,014	1,363,500.00	—	1,363,500.00
27 NORTH ADAMS . .	22,085	2.9	21,825,083	629,100.00	—	629,100.00
28 HOLYOKE	56,139	2.8	77,420,573	2,267,000.00	118,000.00	2,149,000.00
29 BROCKTON	62,407	2.7	77,974,266	2,137,600.00	—	2,137,600.00
30 HAVERHILL	49,516	2.7	53,989,028	1,468,000.00	22,000.00	1,446,000.00
31 PITTSFIELD . . .	47,516	2.7	61,141,166	1,623,800.00	—	1,623,800.00
32 CHICOPEE	41,952	2.5	40,704,058	1,028,000.00	—	1,028,000.00
33 EVERETT	47,228	2.4	72,323,348	1,827,400.00	85,821.05	1,741,578.95
34 SALEM	43,472	2.3	56,339,396	1,315,000.00	—	1,315,000.00
35 BEVERLY	25,871	2.3	42,353,957	982,000.00	—	982,000.00
36 MELROSE	24,256	2.0	39,240,714	793,500.00	—	793,500.00
37 ATTLEBORO . . .	21,835	1.5	25,146,931	415,000.00	33,652.93	381,347.07
38 GARDNER	20,397	1.5	21,733,539	317,500.00	—	317,500.00
39 NORTHAMPTON . .	24,525	0.4	26,371,407	105,000.00	—	105,000.00
39 Cities	2,975,790	5.5	\$4,465,820,947	\$272,512,079.84	\$28,850,625.29	\$243,661,454.55

¹ Railroad stock offsetting debt of \$118,000.

² Sewer assessment investment fund.

TABLE XIII. — Debt Transactions for 1937 Classified by Character of Obligation.

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table XIV, p. 73), or payments to counties on account of debt incurred for hospital purposes (see Table XV, p. 74). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 27, under the section "Municipal Indebtedness."

Bonds refunded for the current year were issued for the renewal of tax title loans.

Cities.	INCURRED				Warrants or Orders	CANCELLED				
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Temporary Loans 1		General Loans	Tax Title Loans	Public Service Enterprise Loans	Temporary Loans 1	Warrants or Orders
BOSTON	\$5,492,000.00	\$10,814,500.00	\$615,000.00	\$41,683,500.00	—	\$11,332,500.00	\$10,591,774.29	\$1,379,000.00	\$39,950,000.00	—
WORCESTER	1,729,000.00	266,200.00	175,000.00	9,400,000.00	\$622,333.15	1,980,000.00	482,753.83	326,700.00	9,450,000.00	\$467,754.87
SPRINGFIELD	600,000.00	773,201.38	—	6,061,650.00	357,611.92	1,949,500.00	836,645.96	282,000.00	6,800,000.00	334,086.60
CAMBRIDGE	1,000,000.00	—	—	5,900,000.00	—	1,429,500.00	—	134,500.00	6,200,000.00	—
FALL RIVER	400,000.00	200,000.00	—	2,150,000.00	—	1,059,000.00	306,978.53	14,600.00	2,875,000.00	—
NEW BEDFORD	950,000.00	349,921.58	—	4,008,000.00	250,898.16	1,113,000.00	386,832.75	111,000.00	4,116,000.00	222,587.77
LYNN	625,000.00	1,144,000.00	25,000.00	4,225,000.00	119,586.40	723,600.00	1,100,000.00	62,500.00	4,200,000.00	—
SOMERVILLE	723,400.00	517,367.85	82,000.00	5,275,000.00	—	546,000.00	1,063,189.96	31,500.00	4,073,500.00	134,941.35
LOWELL	416,000.00	1,187,000.00	—	3,870,925.00	—	681,170.00	1,068,556.92	30,000.00	4,073,925.00	99,022.01
LAWRENCE	71,800.00	142,555.63	130,500.00	3,559,905.00	153,087.55	371,250.00	148,947.46	91,000.00	3,566,000.00	—
QUINCY	485,000.00	497,000.00	50,000.00	3,550,000.00	4,124.06	739,500.00	739,000.00	30,000.00	2,506,000.00	—
NEWTON	370,000.00	200,000.00	100,000.00	2,567,800.00	206,376.22	697,000.00	189,132.18	63,000.00	2,550,000.00	207,328.26
BROCKTON	325,000.00	200,000.00	30,000.00	2,600,000.00	—	250,500.00	161,500.00	151,000.00	2,350,000.00	—
MEDFORD	621,000.00	322,093.94	65,000.00	2,900,000.00	—	346,090.00	287,673.63	51,000.00	2,800,000.00	—
MALDEN	275,000.00	214,564.25	35,000.00	2,400,000.00	48,713.81	333,000.00	190,266.11	21,000.00	2,300,000.00	37,251.58
HOLYOKE	23,000.00	201,895.82	100,000.00	2,400,000.00	—	241,500.00	312,321.46	125,000.00	2,400,000.00	—
HAVERHILL	375,000.00	219,000.00	18,000.00	1,625,000.00	—	206,000.00	183,079.76	25,000.00	1,700,000.00	—
PLYMOUTH	—	—	—	1,215,000.00	—	279,400.00	—	44,000.00	1,250,000.00	—
EVERETT	248,000.00	79,722.85	30,000.00	2,150,000.00	—	247,000.00	73,923.07	12,000.00	2,200,000.00	—
SALEM	45,000.00	—	—	1,575,000.00	81,040.42	215,000.00	—	45,500.00	1,750,000.00	71,073.58
CHELSEA	200,000.00	593,753.91	—	2,214,186.05	37,266.19	150,000.00	626,031.37	10,000.00	2,257,938.51	28,652.29
CHICPEE	125,000.00	562,000.00	—	1,405,000.00	—	248,500.00	696,167.14	45,500.00	1,405,000.00	—
FITCHBURG	386,000.00	35,500.00	—	1,623,794.62	—	335,900.00	51,100.00	47,700.00	1,600,000.00	—
WALTHAM	480,000.00	255,961.07	—	1,550,000.00	—	327,500.00	244,962.74	49,000.00	1,600,000.00	—
TAUNTON	174,000.00	63,869.10	—	1,300,000.00	—	242,800.00	57,184.97	128,500.00	1,600,000.00	—
REVERE	319,000.00	598,000.00	—	1,800,000.00	—	223,500.00	546,339.92	19,000.00	1,900,000.00	—
BEVERLY	100,000.00	85,246.30	—	1,300,000.00	—	141,000.00	129,710.91	31,000.00	1,300,000.00	—
NORTHAMPTON	—	—	—	425,000.00	—	49,000.00	11,089.91	—	425,000.00	—
MELROSE	16,500.00	21,300.00	—	1,100,000.00	—	129,500.00	18,033.46	—	1,150,000.00	—
GLOUCESTER	225,000.00	120,000.00	50,000.00	900,000.00	—	193,875.00	95,762.45	79,000.00	850,000.00	—
NORTH ADAMS	—	9,647.52	—	750,000.00	—	128,225.00	15,883.05	20,000.00	750,000.00	—
PEABODY	123,000.00	83,721.47	—	1,125,000.00	20,047.36	149,500.00	112,850.58	19,000.00	1,100,000.00	7,929.04
LEOMINSTER	65,000.00	68,000.00	—	700,000.00	22,973.21	87,000.00	39,280.00	44,000.00	700,000.00	28,680.03
ATTLEBORO	—	—	—	400,000.00	—	75,000.00	—	34,500.00	400,000.00	—
GARDNER	—	—	40,000.00	300,000.00	—	56,000.00	—	2,500.00	300,000.00	—
WOBURN	146,000.00	106,000.00	—	950,000.00	—	146,000.00	126,672.60	38,750.00	900,000.00	—
WESTFIELD	31,000.00	31,000.00	10,000.00	400,000.00	—	85,100.00	39,590.45	33,000.00	400,000.00	—
MARLBOROUGH	93,000.00	20,000.00	16,000.00	569,000.00	—	100,000.00	559.30	14,000.00	563,000.00	—
NEWBURYPORT	62,000.00	72,123.42	—	450,000.00	—	90,500.00	49,548.03	7,000.00	450,000.00	—
39 Cities	\$17,298,700.00	\$20,055,146.09	\$1,571,500.00	\$128,378,760.67	\$1,924,058.45	\$27,433,320.00	\$20,563,342.79	\$3,625,250.00	\$128,157,693.51	\$1,639,307.38

¹ For detail see Table on page vi.

² Includes \$1,000 cemetery loans.

³ Includes \$4,000 cemetery loans.

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1937.*

CITIES.	METROPOLITAN			
	Totals	Sewer	Park	Water
BOSTON	\$1,281,436.17	\$152,101.28	\$89,456.58	\$1,039,878.31
WORCESTER	—	—	—	—
SPRINGFIELD	—	—	—	—
CAMBRIDGE	38,411.88	23,955.18	14,456.70	—
FALL RIVER	—	—	—	—
NEW BEDFORD	—	—	—	—
LYNN	6,032.09	—	6,032.09	—
SOMERVILLE	117,210.97	14,895.21	5,056.25	97,259.51
LOWELL	—	—	—	—
LAWRENCE	—	—	—	—
QUINCY	114,893.61	37,780.31	10,048.05	67,065.25
NEWTON	61,862.05	48,238.39	6,917.46	6,706.20
BROCKTON	—	—	—	—
MEDFORD	55,762.54	10,173.28	3,452.65	42,136.61
MALDEN	58,076.84	10,034.38	3,065.71	44,976.75
HOLYOKE	—	—	—	—
HAVERTHILL	—	—	—	—
PITTSFIELD	—	—	—	—
EVERETT	64,243.98	10,251.92	3,140.02	50,852.04
SALEM	—	—	—	—
CHELSEA	43,330.34	6,193.54	2,102.99	35,033.81
CHICOPEE	—	—	—	—
FITCHBURG	—	—	—	—
WALTHAM	19,680.99	17,211.46	2,469.53	—
TAUNTON	—	—	—	—
REVERE	31,508.75	4,632.36	1,572.46	25,303.93
BEVERLY	—	—	—	—
NORTHAMPTON	—	—	—	—
MELROSE	25,854.25	4,811.51	1,630.49	19,412.25
GLOUCESTER	—	—	—	—
NORTH ADAMS	—	—	—	—
PEABODY	—	—	—	—
LEOMINSTER	—	—	—	—
ATTLEBORO	—	—	—	—
GARDNER	—	—	—	—
WOBURN	3,563.98	2,661.69	902.29	—
WESTFIELD	—	—	—	—
MARLBOROUGH	—	—	—	—
NEWBURYPORT	—	—	—	—
39 Cities	\$1,921,868.44	\$342,940.51	\$150,303.27	\$1,428,624.66

TABLE XV. — *Method of Meeting Debt Requirements from Taxation — 1937.*

CITIES.	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
BOSTON	\$14,186,005.81	1 \$8,317,609.13	—	\$995,186.22	\$1,281,436.17	\$3,591,774.29
WORCESTER	2,482,522.63	2 2,985,968.80	—	—	—	196,553.83
SPRINGFIELD	2,322,044.58	1,831,500.00	—	—	—	491,444.58
CAMBRIDGE	1,307,911.88	1,269,500.00	—	—	38,411.88	—
FALL RIVER	1,201,978.53	1,008,000.00	—	—	—	196,978.53
NEW BEDFORD	1,250,422.75	1,171,511.58	—	—	—	108,911.17
LYNN	1,250,422.75	786,100.00	—	—	—	565,000.00
SOMERVILLE	1,338,132.09	549,000.00	\$18,000.00	1,000.00	6,032.09	345,189.07
LOWELL	1,029,400.04	712,670.00	—	—	117,210.97	263,189.96
LAWRENCE	472,741.83	401,250.00	—	—	—	71,491.83
QUINCY	1,388,393.61	4 811,500.00	—	—	—	114,893.61
NEWTON	793,937.67	5 541,463.44	—	1,500.00	61,862.05	462,000.00
BROCKTON	508,100.00	346,600.00	—	—	—	189,132.18
MEDFORD	766,079.52	8 504,237.29	10,500.00	—	—	161,500.00
MALDEN	511,478.70	354,000.00	10,000.00	—	55,762.54	195,579.69
HOLYOKE	496,925.64	386,500.00	10,000.00	3,700.00	58,076.84	85,701.86
HAVERTHILL	324,079.76	231,000.00	—	—	—	130,425.64
PITTSFIELD	323,400.00	323,400.00	—	—	—	93,079.76
EVERETT	379,444.20	259,000.00	10,000.00	2,000.00	64,243.98	—
SALEM	260,500.00	260,500.00	—	—	—	44,200.22
CHELSEA	365,115.80	160,000.00	—	4,508.00	43,330.34	157,277.46
CHICOPEE	475,167.14	294,000.00	—	—	—	181,167.14
FITCHBURG	412,200.00	383,600.00	—	—	—	28,600.00
WALTHAM	618,182.66	376,500.00	8,000.00	—	19,680.99	214,001.67
TAUNTON	370,115.87	323,300.00	—	500.00	—	46,315.87
REVERE	720,348.67	242,500.00	—	—	—	446,339.92
BEVERLY	241,464.61	172,000.00	—	—	31,508.75	69,484.61
NORTHAMPTON	60,089.91	49,000.00	—	—	—	11,089.91
MELROSE	180,737.71	129,500.00	7,400.00	—	25,854.25	18,083.46
GLOUCESTER	318,637.45	272,875.00	—	—	—	45,762.45
NORTH ADAMS	135,035.42	128,709.89	—	—	—	6,255.53
PEABODY	215,629.11	168,500.00	—	—	—	47,129.11
LEOMINSTER	180,480.00	130,000.00	10,200.00	—	—	—
ATTLEBORO	102,000.00	102,000.00	—	—	—	—
GARDNER	68,500.00	58,500.00	10,000.00	—	—	—
WOBURN	207,986.58	8 180,750.00	3,000.00	—	3,563.98	20,672.60
WESTFIELD	157,690.45	118,100.00	—	—	—	39,590.45
MARLBOROUGH	117,559.30	114,000.00	3,000.00	—	—	559.30
NEWBURYPORT	121,270.88	97,500.00	—	—	—	23,770.88
39 Cities	\$37,441,540.76	\$25,833,735.13	\$90,100.00	\$1,008,394.22	\$1,921,868.44	\$8,587,442.97

¹ Serial loans amounting to \$138,762.48 were paid from Federal grants for outlays.² Serial loans amounting to \$20,731.20 were paid from Federal grants for outlays.³ Serial loans amounting to \$52,488.42 were paid from Federal grants for outlays.⁴ Serial loans amounting to \$39,000 were paid from Federal grants for outlays.⁵ Serial loans amounting to \$88,536.56 were paid from Federal grants for outlays.⁶ Serial loans amounting to \$6,762.71 were paid from Federal grants for outlays.⁷ Serial loans amounting to \$19,425.11 were paid from Federal grants for outlays.⁸ Serial loans amounting to \$1,000 were paid from Federal grants for outlays.

DIVISION E

CASH BALANCES

TABLE XVI. — *Cash Balances.*

CITIES.	CASH AT BEGINNING OF 1937					Private Trust Funds and Accounts	CASH AT END OF 1937					Private Trust Funds and Accounts
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund		Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	
BOSTON	\$10,863,965.29	\$4,487,106.82	\$1,566,237.52	\$3,070.79	\$4,224,589.79	\$882,960.37	\$7,199,663.09	\$2,878,472.24	\$1,606,602.72	\$2,721.33	\$2,162,216.97	\$549,649.83
WORCESTER	2,019,042.47	1,691,990.35	121,697.58	9,002.02	137,260.65	59,091.87	1,683,810.64	1,438,268.04	107,090.46	6,260.20	106,469.16	25,722.78
SPRINGFIELD	2,799,030.83	2,793,368.80	—	—	5,662.03	—	1,729,993.74	1,706,512.54	—	—	23,481.20	—
CAMBRIDGE	1,181,678.38	995,270.48	168,537.03	—	9,160.61	8,710.26	1,207,044.17	1,036,768.36	116,396.31	—	9,535.50	44,344.00
FALL RIVER	1,087,963.63	1,071,329.16	14,044.79	—	828.86	1,760.82	323,534.87	298,650.40	2,514.32	—	20,336.84	2,083.01
NEW BEDFORD	699,356.15	638,030.27	52,241.33	3,875.30	1,037.49	4,171.76	768,797.39	723,878.49	32,539.80	3,907.09	1,201.28	7,270.73
LYNN	1,523,669.57	1,496,753.39	6,009.62	10,543.11	9,498.07	865.38	1,462,327.42	1,440,015.23	4,031.74	14,572.58	3,167.57	540.30
SOMERVILLE	840,708.56	820,094.14	—	—	19,621.52	992.90	1,370,593.73	1,349,697.57	—	—	19,972.19	923.97
LOWELL	447,551.15	445,856.27	—	1,450.15	149.93	94.80	269,813.80	267,273.31	—	1,821.11	624.58	94.80
LAWRENCE	1,395,195.43	1,390,508.70	—	—	—	4,686.64	1,222,220.53	1,216,770.76	—	—	660.25	4,789.52
QUINCY	429,054.44	403,370.34	—	8,021.46	11,798.16	5,864.48	606,200.80	581,886.23	—	6,603.48	11,692.62	6,108.47
NEWTON	788,659.76	697,329.43	54,384.43	40.72	36,807.51	88.67	796,207.72	753,721.63	2,073.87	40.72	30,371.50	—
BROCKTON	489,739.60	460,033.33	21,356.36	2,316.70	7,701.75	1,351.46	681,365.21	593,452.54	21,356.36	2,481.51	2,102.07	60,992.73
MEDFORD	359,997.82	334,063.51	691.32	16,776.98	2,160.52	5,765.49	448,589.99	438,280.90	303.82	2,282.97	2,127.90	3,614.40
MALDEN	484,240.42	448,458.38	725.09	6,084.21	28,352.98	619.76	339,625.12	348,196.92	738.84	2,338.79	7,886.81	469.76
HOLYOKE	493,680.72	481,692.20	—	—	859.86	11,128.66	390,167.00	372,058.25	—	—	5,732.24	12,376.51
HAVERHILL	555,870.75	551,741.58	876.15	—	2,277.65	975.37	537,757.44	525,774.88	1,794.23	—	9,221.36	966.97
PITTSFIELD	416,606.36	415,974.33	—	—	—	632.03	193,062.27	184,271.42	—	—	7,611.67	1,179.18
EVERETT	523,399.42	470,598.37	12.00	26,475.09	25,667.34	646.62	405,148.54	388,079.59	—	2,233.33	14,273.88	561.74
SALEM	375,199.59	364,461.98	—	809.17	—	3,383.63	283,270.60	275,210.03	—	700.35	6,027.55	1,332.67
CHELSEA	540,856.19	537,365.78	—	—	2,799.49	690.92	422,870.18	419,330.57	—	—	2,937.44	582.17
CHICPEE	565,588.61	505,421.85	—	—	6,646.23	53,520.53	382,798.85	321,519.81	—	—	6,348.34	54,930.70
FITCHBURG	748,357.57	739,899.38	—	4,341.94	—	639.63	353,868.30	345,820.84	4,490.54	—	2,900.25	656.67
WALTHAM	374,324.67	352,958.42	7,091.64	4,426.25	6,901.48	2,946.88	401,789.50	378,071.53	11,056.82	3,058.31	8,299.44	1,303.40
TAUNTON	502,499.86	443,770.58	28,001.81	14,340.45	223.51	16,163.51	282,270.26	225,663.76	26,102.37	14,987.77	3,555.99	11,960.37
REVERE	99,615.76	88,331.73	—	16.00	—	11,268.03	39,646.36	28,669.99	—	22.00	—	10,934.37
BEVERLY	193,297.58	191,746.15	—	—	53.37	1,498.06	135,900.58	129,934.25	—	—	4,468.27	1,498.06
NORTHAMPTON	91,677.39	87,183.97	—	4,493.42	—	834.72	110,125.07	104,840.80	—	—	5,284.27	629.26
MELROSE	132,170.70	129,024.29	—	1,473.79	837.90	370.17	139,246.37	131,161.80	—	1,513.79	5,941.52	269.26
GLOUCESTER	95,645.58	95,275.41	—	—	—	1,123.65	136,707.87	132,974.75	—	—	3,381.04	352.08
NORTH ADAMS	93,844.49	92,070.84	—	650.00	—	23,001.35	37,486.45	34,624.13	—	—	1,781.60	1,080.72
PEABODY	101,425.76	78,424.41	—	—	—	4,656.57	83,474.94	59,394.70	—	—	34.59	24,045.65
LEMINSTER	96,601.60	91,544.36	50.00	—	350.67	368.50	91,740.04	84,579.59	5.00	—	2,116.58	5,038.87
ATTLEBORO	182,371.77	180,364.67	127.67	—	1,510.93	760.50	107,813.55	102,288.12	242.35	—	4,991.47	291.61
GARDNER	94,742.12	93,981.62	—	—	—	10,667.49	86,445.49	84,739.46	—	—	819.20	886.83
WOBURN	108,886.67	106,379.66	—	300.00	1,030.45	1,176.56	61,934.76	59,305.49	—	—	754.26	1,895.80
WESTFIELD	41,575.13	30,907.64	—	10.08	—	10,667.49	85,994.44	76,784.36	—	1,098.09	1,098.09	15,590.86
MARLBOROUGH	82,274.33	82,193.31	—	—	327.84	743.10	76,784.36	75,525.73	—	—	415.53	743.10
NEWBURYPORT	105,662.10	103,553.38	—	—	1,678.50	430.22	32,029.33	25,907.03	—	100.00	5,610.31	511.99
39 Cities	\$32,027,039.22	\$24,488,969.37	\$2,042,084.34	\$114,024.21	\$4,556,148.76	\$825,812.54	\$24,998,140.77	\$19,630,876.68	\$1,932,849.01	\$72,115.87	\$2,506,375.33	\$855,923.88

PART II

TOWNS OVER 5,000 POPULATION

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1937

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.		Brookline POPULATION 50,319
REVENUE.		\$4,918,223.17
General		3,914,571.22
<i>Taxes</i>		3,813,322.14
Property, poll, and income		3,808,095.19
Corporation, bank, etc.		5,226.95
<i>Licenses and permits</i>		50,119.25
<i>Fines and forfeits</i>		2,751.59
<i>Grants and gifts</i>		68,355.38
For expenses		68,355.38
For outlays		—
<i>All other</i>		23.06
Commercial		1,003,651.95
<i>Special assessments</i>		56,899.27
To meet expenses		2,739.66
To meet outlays		34,159.61
<i>Privileges</i>		167,357.79
<i>Departmental</i>		258,764.73
General government		7,894.66
Protection of persons and property		5,596.30
Health and sanitation		17,778.23
Highways		8,466.50
Charities		181,715.97
Soldiers' benefits		1,372.00
Schools		4,032.18
Libraries		4,376.42
Recreation		27,058.76
Unclassified		473.71
<i>Public service enterprises</i>		434,618.37
Electric light		—
Water		484,618.37
All other		—
<i>Cemeteries</i>		13,073.74
<i>Interest</i>		42,938.05
On sinking funds		—
On trust and investment funds		3,358.71
All other		39,579.34
NON-REVENUE.		\$1,617,026.15
Offsets to outlays		15,425.21
<i>Departmental</i>		10,498.71
<i>Public service enterprises</i>		4,926.50
<i>Cemeteries</i>		—
Municipal indebtedness		1,074,712.18
<i>Loans, general purposes</i>		472,000.00
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		600,000.00
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		2,712.18
Transfers		5,582.04
<i>From sinking funds</i>		—
<i>All other</i>		5,582.04
Refunds		33,968.56
Agency, trust, and investment		487,338.16
<i>Taxes and licenses for State</i>		267,384.02
<i>Taxes for county</i>		130,073.32
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		83,657.72
<i>All other</i>		6,223.10
RECAPITULATION.		
Revenue and offsets to outlays		\$4,933,648.38
Premiums		2,712.18
Municipal indebtedness		1,072,000.00
Transfers and refunds		39,550.60
Agency, trust, and investment		487,338.16
Total receipts		\$6,535,249.32
Balance on hand, including funds		728,474.00
GRAND TOTAL		\$7,263,723.32

Graded According to Population of 1935.

PAYMENTS.		Brookline POPULATION 50,319
Maintenance		\$3,750,478.40
<i>Departmental</i>		<i>3,444,694.33</i>
General government		150,686.38
Protection of persons and property		748,294.73
Health and sanitation		332,635.50
Highways		297,849.22
Charities		496,155.93
Soldiers' benefits		15,287.11
Schools		930,264.95
Libraries		77,172.55
Recreation		211,653.54
Pensions		86,820.59
Unclassified		97,873.83
<i>Public service enterprises</i>		<i>289,574.31</i>
Electric light		—
Water		289,574.31
All other		—
<i>Cemeteries</i>		<i>13,709.76</i>
<i>Administration of trust funds</i>		<i>2,500.00</i>
Interest		210,741.26
<i>Loans, general purposes</i>		<i>111,259.73</i>
<i>Loans, public service enterprises</i>		<i>99,481.53</i>
<i>Loans, cemeteries</i>		<i>—</i>
Outlays		706,236.77
<i>Departmental</i>		<i>635,899.07</i>
General government		3,503.18
Protection of persons and property		17,210.06
Health and sanitation		122,944.55
Highways		201,510.76
Charities		—
Schools		288,599.64
Libraries		—
Recreation		2,130.88
Unclassified		—
<i>Public service enterprises</i>		<i>70,225.95</i>
Electric light		—
Water		70,225.95
All other		—
<i>Cemeteries</i>		<i>111.75</i>
Municipal indebtedness		1,232,990.24
<i>From sinking funds</i>		<i>—</i>
<i>From revenue and other sources</i>		<i>432,990.24</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>800,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
Transfers		5,582.04
<i>To sinking funds from revenue</i>		<i>5,582.04</i>
<i>All other</i>		<i>—</i>
Refunds		33,968.56
Agency, trust, and investment		490,498.49
<i>Taxes and licenses for State</i>		<i>267,384.02</i>
<i>Taxes for county</i>		<i>130,073.32</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>86,779.05</i>
<i>All other</i>		<i>6,262.10</i>
RECAPITULATION.		
Maintenance and interest		\$3,961,219.66
Permanent debt (except from sinking funds)		432,990.24
Sinking fund requirements from revenue		—
Outlays		706,236.77
Permanent debt from sinking funds		—
Bonds refunded, current year		—
Temporary loans		800,000.00
Transfers (except to sinking funds) and refunds		39,550.60
Agency, trust, and investment		490,498.49
Total payments		\$6,430,495.76
<i>Balance on hand, including funds</i>		<i>833,227.56</i>
GRAND TOTAL		\$7,263,723.32

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Arlington POPULATION 38,539	Watertown POPULATION 35,827	Belmont POPULATION 24,831	Frammingham POPULATION 22,651
REVENUE.	\$2,601,994.09	\$2,380,647.44	\$2,059,165.47	\$1,579,244.99
General	2,143,651.03	1,984,349.57	1,436,529.14	1,259,202.44
Taxes	2,087,773.76	1,887,844.67	1,403,906.19	1,155,411.89
Property, poll, and income	2,076,360.65	1,821,512.23	1,401,694.34	1,091,338.00
Corporation, bank, etc.	11,413.11	66,332.44	2,211.85	64,073.89
Licenses and permits	7,194.63	28,360.57	3,913.40	38,755.28
Fines and forfeits	1,130.33	1,070.60	967.62	1,068.75
Grants and gifts	47,240.22	66,803.83	27,741.93	63,966.52
For expenses	47,240.22	44,451.83	15,871.03	63,966.52
For outlays	—	22,352.00	11,870.90	—
All other	312.09	269.90	—	—
Commercial	458,343.06	396,297.87	622,636.33	320,042.55
Special assessments	53,017.78	19,589.62	31,172.50	8,897.20
To meet expenses	492.30	410.00	13,674.08	—
To meet outlays	52,525.48	19,179.62	17,498.42	8,897.20
Privileges	79,819.70	62,861.04	78,309.00	47,102.76
Departmental	188,003.17	94,119.23	35,889.12	111,291.84
General government	10,274.04	6,170.05	5,129.87	8,954.32
Protection of persons and property	2,671.59	702.68	863.67	334.68
Health and sanitation	10,194.15	11,112.01	8,604.21	29,584.48
Highways	389.20	100.00	40.94	6,956.29
Charities	54,832.70	69,832.42	15,945.99	56,251.79
Soldiers' benefits	1,959.50	2,395.78	1,637.50	704.00
Schools	3,834.03	2,377.66	1,827.44	7,251.81
Libraries	1,984.95	1,336.46	1,396.00	775.17
Recreation	58.00	—	247.91	58.74
Unclassified	11,805.01	92.17	195.59	242.56
Public service enterprises	169,889.13	184,288.51	444,694.89	121,612.22
Electric light	—	—	297,960.86	—
Water	169,889.13	184,288.51	146,734.03	121,612.22
All other	—	—	—	—
Cemeteries	20,143.25	4,885.41	5,882.45	4,962.14
Interest	47,470.03	30,554.06	27,188.37	26,176.39
On sinking funds	2,457.98	—	872.02	—
On trust and investment funds	7,080.11	758.63	150.89	3,700.10
All other	37,931.94	29,795.43	26,165.46	22,476.29
NON-REVENUE.	\$1,598,613.99	\$1,245,864.31	\$1,472,427.93	\$1,250,204.78
Offsets to outlays	9,055.23	25,114.24	19,895.54	32,403.59
Departmental	7,056.91	23,561.54	10,036.90	31,486.61
Public service enterprises	1,998.32	1,552.70	9,858.64	916.98
Cemeteries	—	—	—	—
Municipal indebtedness	1,081,514.26	1,003,341.80	1,225,000.00	1,060,699.34
Loans, general purposes	26,248.00	90,000.00	25,000.00	179,500.00
Loans, public service enterprises	—	—	—	30,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,050,000.00	913,000.00	1,200,000.00	850,000.00
Unpaid warrants or orders, current year	5,263.01	—	—	—
Premiums	3.25	341.80	—	1,199.34
Transfers	90,297.58	2,656.71	11,379.57	4,103.63
From sinking funds	—	—	10,000.00	—
All other	90,297.58	2,656.71	1,379.57	4,103.63
Refunds	9,688.16	12,247.80	9,956.49	3,949.10
Agency, trust, and investment	408,058.76	202,503.76	206,196.33	149,049.12
Taxes and licenses for State	109,730.67	98,385.37	86,998.11	64,485.00
Taxes for county	91,795.54	82,441.23	72,778.54	54,069.94
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	201,942.55	19,622.76	43,346.48	28,061.78
All other	4,590.00	2,064.40	3,073.20	2,462.40
RECAPITULATION.				
Revenue and offsets to outlays	\$2,611,049.32	\$2,405,761.68	\$2,079,061.01	\$1,611,648.58
Premiums	3.25	341.80	—	1,199.34
Municipal indebtedness	1,081,511.01	1,003,000.00	1,225,000.00	1,059,500.00
Transfers and refunds	99,985.74	14,904.51	21,336.06	8,052.73
Agency, trust, and investment	408,058.76	202,503.76	206,196.33	149,049.12
Total receipts	\$4,200,608.08	\$3,626,511.75	\$3,531,593.40	\$2,829,449.77
Balance on hand, including funds	122,518.39	258,847.07	479,180.83	46,065.21
GRAND TOTAL	\$4,323,126.47	\$3,885,358.82	\$4,010,774.23	\$2,875,514.98

¹ Includes \$7.50 from administration of trust funds.

² Includes \$10 from administration of trust funds.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Arlington POPULATION 38,539	Watertown POPULATION 35,827	Belmont POPULATION 24,831	Framingham POPULATION 22,651
Maintenance	\$1,928,752.62	\$1,805,257.28	\$1,493,617.52	\$1,221,001.70
<i>Departmental</i>	<i>1,826,746.33</i>	<i>1,718,845.59</i>	<i>1,164,930.51</i>	<i>1,149,882.19</i>
General government	115,070.77	85,400.20	84,487.11	69,513.99
Protection of persons and property	292,654.08	273,280.79	206,574.81	173,557.07
Health and sanitation	181,772.78	153,451.66	105,092.61	83,568.88
Highways	127,131.32	145,020.95	102,457.17	94,455.02
Charities	243,842.04	305,153.67	73,800.08	266,809.35
Soldiers' benefits	26,359.01	34,709.83	9,079.77	14,779.64
Schools	648,157.91	567,739.57	459,546.87	379,191.28
Libraries	30,710.56	39,030.89	21,721.38	24,309.71
Recreation	46,973.85	36,615.53	39,371.07	9,297.39
Pensions	14,422.86	22,660.61	3,264.42	11,449.85
Unclassified	99,651.15	55,781.89	59,535.22	22,950.01
<i>Public service enterprises</i>	<i>79,865.66</i>	<i>76,097.88</i>	<i>319,364.13</i>	<i>62,445.46</i>
Electric light	—	—	259,384.50	—
Water	79,865.66	75,097.88	59,969.63	62,443.46
All other	—	—	—	—
<i>Cemeteries</i>	<i>21,829.16</i>	<i>10,534.59</i>	<i>9,148.13</i>	<i>8,116.24</i>
<i>Administration of trust funds</i>	<i>311.47</i>	<i>779.22</i>	<i>184.75</i>	<i>569.81</i>
Interest	94,436.47	103,023.72	75,985.32	48,822.49
<i>Loans, general purposes</i>	<i>53,694.26</i>	<i>69,156.85</i>	<i>42,823.60</i>	<i>38,731.23</i>
<i>Loans, public service enterprises</i>	<i>40,742.21</i>	<i>33,867.87</i>	<i>33,161.72</i>	<i>10,091.26</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	326,881.38	207,589.92	313,836.34	265,706.22
<i>Departmental</i>	<i>267,787.54</i>	<i>195,535.86</i>	<i>249,329.86</i>	<i>233,258.91</i>
General government	—	—	1,495.20	3,099.68
Protection of persons and property	22,710.61	46,085.79	17,884.29	23,126.50
Health and sanitation	65,538.09	14,279.52	74,982.75	88,278.99
Highways	120,946.16	91,067.75	76,849.59	95,114.78
Charities	—	—	—	—
Schools	—	19,428.64	22,997.89	14,509.75
Libraries	23,307.74	797.00	6,300.00	19.34
Recreation	32,897.74	22,877.16	46,352.64	7,207.20
Unclassified	2,387.20	1,000.00	2,467.50	1,902.67
<i>Public service enterprises</i>	<i>55,620.40</i>	<i>11,068.89</i>	<i>63,920.08</i>	<i>32,430.22</i>
Electric light	—	—	23,946.61	—
Water	55,620.40	11,068.89	39,973.47	32,430.22
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,473.44</i>	<i>985.17</i>	<i>686.40</i>	<i>17.09</i>
Municipal indebtedness	1,353,422.74	1,353,979.80	1,450,466.87	1,056,060.01
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>237,181.68</i>	<i>1,283,479.80</i>	<i>240,466.87</i>	<i>206,060.01</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,100,000.00</i>	<i>1,070,500.00</i>	<i>1,200,000.00</i>	<i>850,000.00</i>
<i>Warrants or orders, previous years</i>	<i>16,241.06</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	90,297.58	2,656.71	11,379.57	4,103.63
<i>To sinking funds from revenue</i>	<i>3,000.00</i>	<i>—</i>	<i>800.00</i>	<i>—</i>
<i>All other</i>	<i>87,297.58</i>	<i>2,656.71</i>	<i>10,779.57</i>	<i>4,103.63</i>
Refunds	9,688.16	12,247.80	9,956.49	3,949.10
Agency, trust, and investment	416,734.60	200,439.57	186,223.67	146,651.54
<i>Taxes and licenses for State</i>	<i>109,730.67</i>	<i>98,385.37</i>	<i>86,998.11</i>	<i>64,465.00</i>
<i>Taxes for county</i>	<i>91,795.54</i>	<i>82,441.23</i>	<i>72,778.54</i>	<i>54,069.94</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>210,593.19</i>	<i>17,594.67</i>	<i>23,373.82</i>	<i>25,676.80</i>
<i>All other</i>	<i>4,615.20</i>	<i>2,018.40</i>	<i>3,073.20</i>	<i>2,449.80</i>
RECAPITULATION.				
Maintenance and interest	\$2,023,189.09	\$1,908,281.00	\$1,569,602.84	\$1,269,824.19
Permanent debt (except from sinking funds)	237,181.68	1,283,479.80	240,466.87	206,060.01
Sinking fund requirements from revenue	3,000.00	—	600.00	—
Outlays	326,881.38	207,589.92	313,836.34	265,706.22
Permanent debt from sinking funds	—	—	10,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,116,241.06	1,070,500.00	1,200,000.00	850,000.00
Transfers (except to sinking funds) and refunds	96,985.74	14,904.51	20,736.06	8,052.73
Agency, trust, and investment	416,734.60	200,439.57	186,223.67	146,651.54
Total payments	\$4,220,213.55	\$3,685,194.80	\$3,541,465.78	\$2,746,294.69
Balance on hand, including funds	102,912.92	200,164.02	469,308.45	129,220.29
GRAND TOTAL	\$4,323,126.47	\$3,885,358.82	\$4,010,774.23	\$2,875,514.98

¹ Includes \$7,631.26 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Weymouth POPULATION 21,748	Methuen POPULATION 21,073	Milton POPULATION 18,147	Braintree POPULATION 17,122
REVENUE.	\$1,714,865.21	\$973,128.45	\$1,409,757.94	\$1,630,432.73
General	1,430,377.48	806,380.43	1,113,009.04	1,077,858.95
<i>Taxes</i>	<i>1,304,679.22</i>	<i>737,363.35</i>	<i>1,087,745.95</i>	<i>1,019,526.88</i>
Property, poll, and income	1,229,105.33	700,575.26	1,078,596.20	965,359.03
Corporation, bank, etc.	75,573.89	36,788.09	9,149.75	54,167.85
<i>Licenses and permits</i>	<i>20,800.50</i>	<i>14,078.74</i>	<i>5,713.06</i>	<i>8,901.98</i>
<i>Fines and forfeits</i>	<i>942.70</i>	<i>1,368.42</i>	<i>1,385.10</i>	<i>786.33</i>
<i>Grants and gifts</i>	<i>103,955.06</i>	<i>53,569.92</i>	<i>18,164.93</i>	<i>48,643.76</i>
For expenses	98,295.06	53,569.92	18,164.93	48,643.76
For outlays	5,660.00	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	284,487.73	166,748.02	296,748.90	552,573.78
<i>Special assessments</i>	<i>1,153.65</i>	<i>1,994.55</i>	<i>24,727.52</i>	<i>16,078.89</i>
To meet expenses	1,153.65	1,994.55	263.25	4,144.09
To meet outlays	—	—	24,464.27	11,934.80
<i>Privileges</i>	<i>39,228.38</i>	<i>36,776.86</i>	<i>56,987.86</i>	<i>40,082.86</i>
<i>Departmental</i>	<i>103,525.51</i>	<i>47,046.20</i>	<i>129,162.92</i>	<i>59,321.43</i>
General government	2,403.25	1,092.68	1,501.35	1,285.45
Protection of persons and property	518.32	440.98	6,417.43	653.27
Health and sanitation	1,416.71	2,000.18	4,713.06	8,031.53
Highways	107.65	11.25	2,920.13	53.47
Charities	88,356.39	41,916.75	10,896.26	47,495.76
Soldiers' benefits	1,212.50	500.00	705.00	620.00
Schools	7,820.55	1,084.36	523.36	416.71
Libraries	909.24	—	1,243.78	636.74
Recreation	4.50	—	30.00	—
Unclassified	776.40	—	1,212.55	128.50
<i>Public service enterprises</i>	<i>121,982.83</i>	<i>68,091.03</i>	<i>151,397.73</i>	<i>411,909.22</i>
Electric light	—	—	—	324,012.05
Water	121,781.53	68,091.03	151,397.73	87,897.17
All other	201.30	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,516.63</i>	<i>18,095.45</i>	<i>240.00</i>
<i>Interest</i>	<i>18,597.36</i>	<i>10,322.75</i>	<i>16,377.42</i>	<i>24,941.38</i>
On sinking funds	—	291.99	1,923.17	2,205.69
On trust and investment funds	2,565.37	10,030.76	14,454.25	22,735.69
All other	16,031.99	—	—	—
NON-REVENUE.	\$793,604.13	\$685,885.53	\$689,427.64	\$593,708.52
Offsets to outlays	15,118.39	14,740.79	20.00	2,584.94
<i>Departmental</i>	<i>15,118.39</i>	<i>13,913.55</i>	<i>20.00</i>	<i>2,584.94</i>
<i>Public service enterprises</i>	<i>—</i>	<i>827.24</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	625,000.00	591,127.72	511,690.42	500,000.00
<i>Loans, general purposes</i>	<i>25,000.00</i>	<i>71,000.00</i>	<i>61,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>50,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>600,000.00</i>	<i>520,000.00</i>	<i>400,000.00</i>	<i>500,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>127.72</i>	<i>690.42</i>	<i>—</i>
Transfers	2,613.09	300.00	1,509.72	1,615.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,613.09</i>	<i>300.00</i>	<i>1,509.72</i>	<i>1,615.00</i>
Refunds	1,213.71	2,397.15	9,436.85	5,790.97
Agency, trust, and investment	149,658.94	77,319.87	166,770.65	83,717.61
<i>Taxes and licenses for State</i>	<i>83,520.58</i>	<i>33,647.50</i>	<i>65,238.00</i>	<i>49,612.50</i>
<i>Taxes for county</i>	<i>40,707.69</i>	<i>30,262.94</i>	<i>31,801.02</i>	<i>24,209.42</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>22,037.87</i>	<i>6,788.03</i>	<i>66,452.43</i>	<i>7,518.69</i>
<i>All other</i>	<i>3,392.80</i>	<i>1,621.40</i>	<i>3,279.20</i>	<i>2,377.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$1,729,983.60	\$987,869.24	\$1,409,777.94	\$1,633,017.67
Premiums	—	127.72	690.42	—
Municipal indebtedness	625,000.00	591,000.00	511,000.00	500,000.00
Transfers and refunds	3,826.80	2,697.15	10,946.57	7,405.97
Agency, trust, and investment	149,658.94	77,319.87	166,770.65	83,717.61
Total receipts	\$2,508,469.34	\$1,659,013.98	\$2,099,185.58	\$2,224,141.25
<i>Balance on hand, including funds</i>	<i>175,739.23</i>	<i>206,209.18</i>	<i>235,990.51</i>	<i>212,154.39</i>
GRAND TOTAL	\$2,684,258.57	\$1,865,223.16	\$2,335,176.09	\$2,436,295.64

1 Includes \$149.01 from administration of trust funds.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Weymouth POPULATION 21,748	Methuen POPULATION 21,073	Milton POPULATION 18,147	Braintree POPULATION 17,122
Maintenance	\$1,399,287.85	\$850,476.78	\$1,043,510.89	\$1,178,654.69
<i>Departmental</i>	<i>1,343,571.47</i>	<i>805,399.96</i>	<i>958,627.09</i>	<i>902,412.83</i>
General government	62,307.74	41,952.37	50,161.72	51,974.03
Protection of persons and property	168,059.38	106,907.73	188,023.67	94,473.13
Health and sanitation	73,665.04	55,879.80	78,863.41	64,969.96
Highways	131,036.77	79,944.75	103,758.17	64,240.03
Charities	388,371.30	209,362.29	64,638.43	237,808.76
Soldiers' benefits	25,703.22	12,222.81	15,371.75	22,216.91
Schools	418,104.98	287,878.73	360,307.94	309,014.37
Libraries	23,840.18	—	25,408.83	15,925.57
Recreation	26,026.42	3,854.52	21,151.18	15,707.09
Pensions	3,905.73	3,060.69	17,409.30	2,250.00
Unclassified	22,550.71	4,236.27	33,532.69	23,832.98
<i>Public service enterprises</i>	<i>54,866.24</i>	<i>41,335.68</i>	<i>58,323.63</i>	<i>274,802.09</i>
Electric light	—	—	—	216,411.40
Water	54,517.34	41,335.68	58,323.63	58,390.69
All other	348.90	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>3,668.63</i>	<i>25,814.10</i>	<i>450.00</i>
<i>Administration of trust funds</i>	<i>850.14</i>	<i>274.51</i>	<i>746.07</i>	<i>989.77</i>
Interest	47,031.05	26,303.00	76,932.07	51,076.58
<i>Loans, general purposes</i>	<i>42,589.80</i>	<i>22,897.76</i>	<i>40,729.30</i>	<i>50,596.58</i>
<i>Loans, public service enterprises</i>	<i>4,441.25</i>	<i>3,405.24</i>	<i>56,202.77</i>	<i>480.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	157,642.66	64,391.75	193,916.92	181,820.06
<i>Departmental</i>	<i>141,858.87</i>	<i>50,818.34</i>	<i>154,693.75</i>	<i>88,430.94</i>
General government	1,385.50	—	3,192.49	94.65
Protection of persons and property	46,583.01	3,357.31	2,064.00	3,801.90
Health and sanitation	3,099.17	4,284.14	56,599.81	15,363.54
Highways	68,810.21	34,586.75	67,557.46	53,906.98
Charities	—	510.00	712.00	—
Schools	19,330.77	4,969.56	18,889.24	15,263.87
Libraries	—	—	600.00	—
Recreation	2,650.21	127.99	3,953.09	—
Unclassified	—	2,982.59	1,125.66	—
<i>Public service enterprises</i>	<i>15,783.79</i>	<i>13,492.01</i>	<i>38,131.34</i>	<i>93,889.12</i>
Electric light	—	—	—	68,753.87
Water	15,783.79	13,492.01	38,131.34	24,635.25
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>81.40</i>	<i>1,091.83</i>	<i>—</i>
Municipal indebtedness	715,114.56	665,928.49	640,489.93	695,487.24
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>115,114.56</i>	<i>125,928.49</i>	<i>140,489.93</i>	<i>145,487.24</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>600,000.00</i>	<i>540,000.00</i>	<i>500,000.00</i>	<i>550,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,613.09	300.00	1,509.72	1,615.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,613.09</i>	<i>300.00</i>	<i>1,509.72</i>	<i>1,615.00</i>
Refunds	1,213.71	2,397.15	9,436.85	5,790.97
Agency, trust, and investment	153,504.89	77,493.31	167,599.99	78,692.71
<i>Taxes and licenses for State</i>	<i>83,520.58</i>	<i>38,647.50</i>	<i>65,238.00</i>	<i>49,612.50</i>
<i>Taxes for county</i>	<i>40,707.69</i>	<i>30,262.94</i>	<i>51,801.02</i>	<i>24,209.42</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>25,868.22</i>	<i>6,961.47</i>	<i>67,281.37</i>	<i>2,493.79</i>
<i>All other</i>	<i>3,408.40</i>	<i>1,621.40</i>	<i>3,279.60</i>	<i>2,377.00</i>
RECAPITULATION.				
Maintenance and interest	\$1,446,318.90	\$876,779.78	\$1,120,442.96	\$1,229,731.27
Permanent debt (except from sinking funds)	115,114.56	125,928.49	140,489.93	145,487.24
Sinking fund requirements from revenue	—	—	—	—
Outlays	157,642.66	64,391.75	193,916.92	181,820.06
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	600,000.00	540,000.00	500,000.00	550,000.00
Transfers (except to sinking funds) and refunds	3,826.80	2,697.15	10,946.57	7,405.97
Agency, trust, and investment	153,504.89	77,493.31	167,599.99	78,692.71
Total payments	\$2,476,407.81	\$1,687,290.48	\$2,133,396.37	\$2,193,137.25
<i>Balance on hand, including funds</i>	<i>207,850.76</i>	<i>177,932.68</i>	<i>201,779.72</i>	<i>243,158.39</i>
GRAND TOTAL	\$2,684,258.57	\$1,865,223.16	\$2,335,176.09	\$2,436,295.64

¹ Includes \$8,000 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Springfield POPULATION 17,118	Winthrop POPULATION 17,001	Wakefield POPULATION 16,494	Greenfield POPULATION 15,903
REVENUE.	\$1,218,230.11	\$977,553.04	\$1,350,437.86	\$1,090,093.86
General	1,022,830.19	790,107.27	816,857.30	885,659.79
<i>Taxes</i>	<i>968,835.73</i>	<i>758,881.03</i>	<i>765,030.28</i>	<i>799,677.08</i>
Property, poll, and income	901,060.78	757,378.02	754,481.21	773,786.41
Corporation, bank, etc.	67,274.95	1,503.01	10,549.07	25,890.67
<i>Licenses and permits</i>	<i>17,316.25</i>	<i>3,932.00</i>	<i>5,419.60</i>	<i>20,522.10</i>
<i>Fines and forfeits</i>	<i>1,228.66</i>	<i>614.00</i>	<i>1,597.15</i>	<i>1,741.50</i>
<i>Grants and gifts</i>	<i>35,949.55</i>	<i>26,680.24</i>	<i>44,810.37</i>	<i>63,719.11</i>
For expenses	35,949.55	26,680.24	44,810.37	46,579.11
For outlays	—	—	—	17,140.00
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	195,399.92	187,445.77	533,580.56	204,434.07
<i>Special assessments</i>	<i>2,950.00</i>	<i>5,477.26</i>	<i>18,496.71</i>	<i>1,365.74</i>
To meet expenses	—	—	2,482.87	443.91
To meet outlays	2,950.00	5,477.26	16,013.84	921.83
<i>Privileges</i>	<i>34,679.57</i>	<i>32,387.23</i>	<i>27,471.74</i>	<i>33,331.80</i>
<i>Departmental</i>	<i>44,103.31</i>	<i>34,947.98</i>	<i>61,659.21</i>	<i>64,104.43</i>
General government	976.68	1,621.97	2,354.95	2,419.66
Protection of persons and property	317.26	176.61	259.60	320.56
Health and sanitation	1,231.22	277.00	3,815.64	5,572.39
Highways	55.75	5.00	5,796.79	148.60
Charities	37,968.03	29,444.73	24,920.54	42,339.34
Soldiers' benefits	940.00	1,310.50	1,795.38	1,050.00
Schools	2,139.11	821.97	21,595.86	11,451.67
Libraries	450.26	647.00	844.65	413.51
Recreation	—	—	—	342.70
Unclassified	25.00	643.20	275.80	46.00
<i>Public service enterprises</i>	<i>104,412.60</i>	<i>94,468.84</i>	<i>401,620.57</i>	<i>90,623.01</i>
Electric light	—	—	1,314,818.87	—
Water	104,412.60	94,468.84	86,801.70	62,976.09
All other	—	—	—	27,646.92
<i>Cemeteries</i>	<i>—</i>	<i>9,606.37</i>	<i>2,852.00</i>	<i>—</i>
<i>Interest</i>	<i>9,254.44</i>	<i>10,558.09</i>	<i>21,480.33</i>	<i>15,009.09</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,657.30	50.80	1,193.88	3,630.47
All other	7,597.14	10,507.29	20,286.45	11,378.62
NON-REVENUE.	\$1,087,886.10	\$516,950.66	\$640,029.85	\$475,415.04
Offsets to outlays	33,128.65	990.90	18,576.99	23,734.78
<i>Departmental</i>	<i>33,128.65</i>	<i>990.90</i>	<i>18,473.45</i>	<i>23,734.78</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>103.54</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	935,000.00	458,896.28	516,071.94	308,570.00
<i>Loans, general purposes</i>	<i>—</i>	<i>73,750.00</i>	<i>66,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>935,000.00</i>	<i>385,000.00</i>	<i>450,000.00</i>	<i>308,570.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>146.28</i>	<i>71.94</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	13,043.30	450.00	1,778.81	9,668.50
<i>From sinking funds</i>	<i>13,043.30</i>	<i>450.00</i>	<i>1,778.81</i>	<i>9,668.50</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	1,493.59	3,955.99	4,289.68	3,086.95
Agency, trust, and investment	105,220.56	52,657.49	99,312.43	130,354.81
<i>Taxes and licenses for State</i>	<i>46,030.18</i>	<i>45,325.00</i>	<i>39,812.50</i>	<i>51,217.29</i>
<i>Taxes for county</i>	<i>38,553.20</i>	<i>—</i>	<i>33,408.23</i>	<i>67,187.02</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>18,243.38</i>	<i>7,332.49</i>	<i>24,066.70</i>	<i>9,684.30</i>
<i>All other</i>	<i>2,393.80</i>	<i>—</i>	<i>2,025.00</i>	<i>2,266.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$1,251,358.76	\$978,543.94	\$1,369,014.85	\$1,113,828.64
Premiums	—	146.28	71.94	—
Municipal indebtedness	935,000.00	458,750.00	516,000.00	308,570.00
Transfers and refunds	14,536.89	4,405.99	6,068.49	12,755.45
Agency, trust, and investment	105,220.56	52,657.49	99,312.43	130,354.81
Total receipts	\$2,306,116.21	\$1,494,503.70	\$1,990,467.71	\$1,565,508.90
<i>Balance on hand, including funds</i>	<i>205,280.32</i>	<i>257,667.03</i>	<i>346,788.89</i>	<i>228,869.11</i>
GRAND TOTAL	\$2,511,396.53	\$1,752,170.73	\$2,337,256.60	\$1,794,378.01

¹ Includes gas, amount not specified.

Graded According to Population of 1935 — Continued.

PAYMENTS.	West Springfield POPULATION 17,118	Winthrop POPULATION 17,001	Wakefield POPULATION 16,494	Greenfield POPULATION 15,903
Maintenance	\$872,266.44	\$748,896.18	\$1,020,937.41	\$827,270.72
<i>Departmental</i>	<i>799,254.58</i>	<i>694,122.51</i>	<i>742,750.72</i>	<i>767,773.36</i>
General government	52,453.03	38,739.75	35,757.46	38,430.93
Protection of persons and property	120,424.91	96,254.56	92,200.75	75,132.23
Health and sanitation	39,472.66	55,389.32	47,396.88	38,491.03
Highways	76,513.35	43,882.86	57,897.84	106,732.60
Charities	139,159.73	120,094.69	162,472.67	168,285.36
Soldiers' benefits	15,327.58	13,617.13	23,443.69	11,410.09
Schools	323,879.46	272,191.99	264,344.62	289,900.69
Libraries	11,955.21	13,697.38	23,476.08	16,968.04
Recreation	7,100.85	19,307.80	16,820.57	12,614.95
Pensions	2,831.99	4,954.00	5,485.50	1,297.59
Unclassified	10,135.81	15,993.03	13,454.66	8,509.85
<i>Public service enterprises</i>	<i>72,633.32</i>	<i>44,903.19</i>	<i>274,509.83</i>	<i>58,431.37</i>
Electric light	—	—	¹ 231,476.77	—
Water	72,633.32	44,903.19	43,033.06	34,738.89
All other	—	—	—	23,692.48
<i>Cemeteries</i>	<i>—</i>	<i>9,458.70</i>	<i>2,994.64</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>378.54</i>	<i>411.78</i>	<i>682.22</i>	<i>1,065.99</i>
Interest	39,486.36	34,836.12	31,680.95	12,680.33
<i>Loans, general purposes</i>	<i>36,921.36</i>	<i>16,172.79</i>	<i>23,760.32</i>	<i>9,655.33</i>
<i>Loans, public service enterprises</i>	<i>2,565.00</i>	<i>18,663.33</i>	<i>7,920.63</i>	<i>2,995.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	147,164.88	106,758.28	212,813.57	144,613.06
<i>Departmental</i>	<i>146,432.79</i>	<i>97,648.60</i>	<i>137,616.77</i>	<i>126,969.62</i>
General government	—	69.70	41.25	236.67
Protection of persons and property	6,561.99	1,113.55	1,214.46	31,278.90
Health and sanitation	47,684.06	2,075.38	49,722.79	13,537.82
Highways	85,760.26	11,305.46	63,316.43	68,982.95
Charities	—	—	—	—
Schools	—	50,411.38	268.10	9,999.88
Libraries	—	1,364.08	—	—
Recreation	6,416.48	30,770.96	2,520.02	2,933.40
Unclassified	—	538.09	20,533.72	—
<i>Public service enterprises</i>	<i>742.09</i>	<i>6,780.98</i>	<i>72,554.06</i>	<i>17,643.44</i>
Electric light	—	—	¹ 63,734.49	—
Water	742.09	6,780.98	8,819.57	17,643.44
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,328.70</i>	<i>2,642.74</i>	<i>—</i>
Municipal indebtedness	1,140,000.00	542,228.65	706,133.19	366,655.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>130,000.00</i>	<i>167,228.65</i>	<i>131,133.19</i>	<i>58,085.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,010,000.00</i>	<i>375,000.00</i>	<i>575,000.00</i>	<i>308,570.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	13,043.30	450.00	1,778.81	9,668.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>13,043.30</i>	<i>450.00</i>	<i>1,778.81</i>	<i>9,668.50</i>
Refunds	1,493.59	3,955.99	4,289.68	3,086.95
Agency, trust, and investment	104,759.87	52,678.53	95,458.94	133,559.60
<i>Taxes and licenses for State</i>	<i>46,030.18</i>	<i>45,325.00</i>	<i>39,812.50</i>	<i>51,217.29</i>
<i>Taxes for county</i>	<i>38,553.20</i>	<i>—</i>	<i>33,408.23</i>	<i>67,187.02</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>17,779.09</i>	<i>7,353.53</i>	<i>20,213.21</i>	<i>12,883.69</i>
<i>All other</i>	<i>2,397.40</i>	<i>—</i>	<i>2,025.00</i>	<i>2,271.60</i>
RECAPITULATION.				
Maintenance and interest	\$911,752.80	\$783,732.30	\$1,052,618.36	\$839,951.05
Permanent debt (except from sinking funds)	130,000.00	167,228.65	131,133.19	58,085.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	147,164.88	106,758.28	212,813.57	144,613.06
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,010,000.00	375,000.00	575,000.00	308,570.00
Transfers (except to sinking funds) and refunds	14,536.89	4,405.99	6,068.49	12,755.45
Agency, trust, and investment	104,759.87	52,678.53	95,458.94	133,559.60
Total payments	\$2,318,214.44	\$1,489,803.75	\$2,073,092.55	\$1,497,534.16
Balance on hand, including funds	193,182.09	262,366.98	264,164.05	296,843.85
GRAND TOTAL	\$2,511,396.53	\$1,752,170.73	\$2,337,256.60	\$1,794,378.01

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Southbridge POPULATION 15,786	Norwood POPULATION 15,574	Dedham POPULATION 15,371	Saugus POPULATION 15,076
REVENUE.	\$635,619.15	\$1,366,502.53	\$1,038,666.47	\$692,873.68
General	550,379.11	922,161.72	911,568.61	576,297.02
<i>Taxes</i>	<i>472,206.47</i>	<i>866,710.70</i>	<i>865,184.65</i>	<i>533,682.40</i>
Property, poll, and income	432,275.91	766,881.27	855,647.07	527,790.69
Corporation, bank, etc.	39,929.56	99,829.43	9,487.58	5,891.71
<i>Licenses and permits</i>	<i>14,267.00</i>	<i>14,810.00</i>	<i>10,173.00</i>	<i>9,554.00</i>
<i>Fines and forfeits</i>	<i>758.60</i>	<i>834.50</i>	<i>1,078.00</i>	<i>730.24</i>
<i>Grants and gifts</i>	<i>63,148.14</i>	<i>39,806.52</i>	<i>55,182.96</i>	<i>32,530.38</i>
For expenses	40,368.14	15,566.52	35,182.96	32,530.38
For outlays	22,780.00	24,240.00	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	85,240.04	444,340.81	127,097.86	116,576.66
<i>Special assessments</i>	<i>3,723.97</i>	<i>4,780.09</i>	<i>18,183.63</i>	<i>1,450.82</i>
To meet expenses	—	—	5,349.91	862.34
To meet outlays	3,723.97	4,780.09	12,833.72	588.48
<i>Privileges</i>	<i>28,794.51</i>	<i>28,806.30</i>	<i>28,342.13</i>	<i>24,946.78</i>
<i>Departmental</i>	<i>45,511.83</i>	<i>54,721.84</i>	<i>58,094.53</i>	<i>29,112.60</i>
General government	308.97	2,341.60	2,247.83	1,494.70
Protection of persons and property	2,492.69	1,921.66	622.72	94.98
Health and sanitation	1,975.25	2,618.37	1,200.39	2,614.06
Highways	1,771.59	1,653.95	156.39	—
Charities	21,559.96	28,417.54	39,879.56	19,379.48
Soldiers' benefits	1,032.50	—	1,560.07	2,315.00
Schools	15,173.71	11,687.43	11,196.04	1,369.69
Libraries	589.14	623.12	755.81	36.74
Recreation	—	871.45	360.92	—
Unclassified	408.02	4,586.72	114.80	1,807.95
<i>Public service enterprises</i>	<i>—</i>	<i>336,201.81</i>	<i>—</i>	<i>40,942.37</i>
Electric light	—	254,121.80	—	—
Water	—	81,080.01	—	40,942.37
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,553.40</i>	<i>11,790.41</i>	<i>5,382.30</i>	<i>7,066.26</i>
<i>Interest</i>	<i>4,856.33</i>	<i>9,040.36</i>	<i>17,095.27</i>	<i>13,057.88</i>
On sinking funds	—	—	—	—
On trust and investment funds	997.11	28.10	6,444.65	159.50
All other	3,859.22	9,012.26	10,650.62	12,898.38
NON-REVENUE.	\$382,961.29	\$937,074.04	\$692,281.55	\$905,112.24
Offsets to outlays	29,987.17	14,432.82	10,152.39	4,726.91
<i>Departmental</i>	<i>29,987.17</i>	<i>12,655.54</i>	<i>10,152.39</i>	<i>4,726.91</i>
<i>Public service enterprises</i>	<i>—</i>	<i>1,777.28</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	290,500.00	820,631.01	575,014.00	826,634.00
<i>Loans, general purposes</i>	<i>—</i>	<i>137,000.00</i>	<i>—</i>	<i>80,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>21,300.00</i>	<i>—</i>	<i>40,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>20,067.27</i>	<i>—</i>	<i>216,474.90</i>
<i>Temporary loans (including revenue loans)</i>	<i>290,500.00</i>	<i>617,000.00</i>	<i>575,000.00</i>	<i>490,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>25,123.31</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>140.43</i>	<i>14.00</i>	<i>159.10</i>
Transfers	1,627.59	2,811.40	6,144.37	200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,627.59</i>	<i>2,811.40</i>	<i>6,144.37</i>	<i>200.00</i>
Refunds	2,513.19	2,223.05	3,588.51	5,156.93
Agency, trust, and investment	58,333.34	96,975.76	97,382.28	68,394.40
<i>Taxes and licenses for State</i>	<i>22,214.78</i>	<i>47,051.88</i>	<i>45,570.00</i>	<i>29,736.64</i>
<i>Taxes for county</i>	<i>20,754.21</i>	<i>22,894.34</i>	<i>22,236.80</i>	<i>23,249.62</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>13,856.55</i>	<i>23,945.19</i>	<i>27,330.88</i>	<i>12,587.14</i>
<i>All other</i>	<i>1,507.80</i>	<i>3,084.35</i>	<i>2,244.60</i>	<i>2,821.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$665,606.32	\$1,380,935.35	\$1,048,818.86	\$697,600.59
Premiums	—	140.43	14.00	159.10
Municipal indebtedness	290,500.00	820,490.58	575,000.00	826,474.90
Transfers and refunds	4,140.78	5,034.45	9,732.88	5,356.93
Agency, trust, and investment	58,333.34	96,975.76	97,382.28	68,394.40
Total receipts	\$1,018,580.44	\$2,303,576.57	\$1,730,948.02	\$1,597,985.92
Balance on hand, including funds	151,908.86	199,598.07	76,991.74	107,249.30
GRAND TOTAL	\$1,170,484.30	\$2,503,174.64	\$1,807,939.76	\$1,705,235.22

Graded According to Population of 1935 — Continued.

PAYMENTS.	Southbridge POPULATION 15,786	Norwood POPULATION 15,574	Dedham POPULATION 15,371	Saugus POPULATION 15,076
Maintenance	\$509,939.84	\$1,002,625.90	\$874,928.53	\$681,081.70
<i>Departmental</i>	<i>505,627.53</i>	<i>777,866.35</i>	<i>863,623.72</i>	<i>627,362.53</i>
General government	28,265.60	79,081.32	44,411.97	57,826.84
Protection of persons and property	72,426.33	111,507.06	124,246.47	90,977.67
Health and sanitation	27,903.41	53,226.53	47,438.85	33,344.16
Highways	58,433.12	50,871.63	67,468.02	44,019.76
Charities	112,482.34	93,022.17	199,965.02	108,187.07
Soldiers' benefits	6,091.09	10,743.54	19,129.20	29,412.38
Schools	177,428.71	327,202.85	301,156.39	213,896.78
Libraries	9,944.30	17,574.03	18,491.06	7,571.18
Recreation	858.70	14,399.76	17,177.34	12,381.61
Pensions	2,144.32	1,852.16	2,150.00	5,179.73
Unclassified	9,649.61	18,285.30	20,989.40	24,565.35
<i>Public service enterprises</i>	<i>—</i>	<i>213,549.14</i>	<i>—</i>	<i>45,003.45</i>
Electric light	—	180,939.86	—	—
Water	—	32,609.28	—	45,003.45
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,709.20</i>	<i>10,286.16</i>	<i>12,043.16</i>	<i>8,551.34</i>
<i>Administration of trust funds</i>	<i>603.11</i>	<i>924.25</i>	<i>261.65</i>	<i>164.38</i>
Interest	\$,701.20	\$1,768.96	\$2,589.96	\$15,367.37
<i>Loans, general purposes</i>	<i>\$,701.20</i>	<i>40,150.46</i>	<i>21,589.96</i>	<i>14,597.22</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,618.50</i>	<i>—</i>	<i>770.15</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	\$109,842.33	\$234,566.84	\$104,266.55	\$92,867.44
<i>Departmental</i>	<i>107,942.74</i>	<i>165,197.83</i>	<i>100,702.33</i>	<i>40,001.45</i>
General government	695.29	3,225.69	858.17	333.64
Protection of persons and property	209.75	23,076.76	2,805.70	570.18
Health and sanitation	15,141.52	62,939.09	30,807.53	346.77
Highways	71,993.87	60,933.40	56,981.60	34,224.04
Charities	202.70	—	—	157.73
Schools	19,699.61	2,676.13	1,753.78	1,249.46
Libraries	—	201.08	—	—
Recreation	—	12,145.68	7,495.55	3,069.63
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>65,622.11</i>	<i>—</i>	<i>50,551.62</i>
Electric light	—	18,282.30	—	—
Water	—	47,339.81	—	50,551.62
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,899.59</i>	<i>3,746.90</i>	<i>3,564.22</i>	<i>2,314.37</i>
Municipal indebtedness	\$337,790.00	\$444,473.48	\$571,194.91	\$769,975.87
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>22,290.00</i>	<i>235,666.80</i>	<i>71,194.91</i>	<i>113,500.97</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>20,067.27</i>	<i>—</i>	<i>216,474.90</i>
<i>Temporary loans (including revenue loans)</i>	<i>315,500.00</i>	<i>667,000.00</i>	<i>500,000.00</i>	<i>440,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>21,739.41</i>	<i>—</i>	<i>—</i>
Transfers	\$1,627.59	\$2,811.40	\$6,144.37	\$200.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,627.59</i>	<i>2,811.40</i>	<i>6,144.37</i>	<i>200.00</i>
Refunds	\$2,513.19	\$2,223.05	\$3,588.51	\$5,156.93
Agency, trust, and investment	\$58,116.72	\$97,331.43	\$96,459.75	\$69,266.81
<i>Taxes and licenses for State</i>	<i>23,214.78</i>	<i>47,051.88</i>	<i>45,570.00</i>	<i>29,756.64</i>
<i>Taxes for county</i>	<i>20,754.21</i>	<i>22,894.34</i>	<i>22,236.80</i>	<i>23,249.62</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>13,639.93</i>	<i>24,161.31</i>	<i>26,431.15</i>	<i>13,459.55</i>
<i>All other</i>	<i>1,507.80</i>	<i>3,223.90</i>	<i>2,221.80</i>	<i>2,321.00</i>
RECAPITULATION.				
Maintenance and interest	\$518,641.04	\$1,044,394.86	\$896,518.49	\$696,449.07
Permanent debt (except from sinking funds)	22,290.00	235,666.80	71,194.91	113,500.97
Sinking fund requirements from revenue	—	—	—	—
Outlays	109,842.33	234,566.84	104,266.55	92,867.44
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	20,067.27	—	216,474.90
Temporary loans	315,500.00	688,739.41	500,000.00	440,000.00
Transfers (except to sinking funds) and refunds	4,140.78	5,034.45	9,732.88	5,356.93
Agency, trust, and investment	58,116.72	97,331.43	96,459.75	69,266.81
Total payments	\$1,028,530.87	\$2,325,801.06	\$1,678,172.58	\$1,633,916.12
<i>Balance on hand, including funds</i>	<i>141,953.43</i>	<i>177,373.58</i>	<i>129,767.18</i>	<i>71,319.10</i>
GRAND TOTAL	\$1,170,484.30	\$2,503,174.64	\$1,807,939.76	\$1,705,235.22

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Milford POPULATION 15,008	Natick POPULATION 14,394	Danvers POPULATION 13,884	Webster POPULATION 13,837
REVENUE.	\$730,225.50	\$1,044,736.18	\$895,011.94	\$627,777.89
General	660,540.02	804,120.23	512,010.92	494,379.93
<i>Taxes</i>	<i>564,364.41</i>	<i>672,066.48</i>	<i>469,349.74</i>	<i>446,973.89</i>
Property, poll, and income	552,730.44	658,861.81	462,119.08	414,233.72
Corporation, bank, etc.	11,633.97	13,193.67	7,230.66	32,740.27
<i>Licenses and permits</i>	<i>19,834.20</i>	<i>20,188.50</i>	<i>9,103.00</i>	<i>18,726.00</i>
<i>Fines and forfeits</i>	<i>5,646.62</i>	<i>583.22</i>	<i>438.60</i>	<i>210.00</i>
<i>Grants and gifts</i>	<i>70,694.79</i>	<i>111,293.03</i>	<i>33,119.68</i>	<i>28,469.94</i>
For expenses	53,981.07	74,343.86	33,119.58	28,469.94
For outlays	16,713.72	36,949.17	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	69,685.48	240,615.95	383,001.02	133,397.96
<i>Special assessments</i>	<i>1,049.21</i>	<i>1,731.65</i>	<i>—</i>	<i>39.84</i>
To meet expenses	—	126.55	—	—
To meet outlays	1,049.21	1,605.10	—	39.84
<i>Privileges</i>	<i>19,847.64</i>	<i>26,909.29</i>	<i>22,245.81</i>	<i>17,664.12</i>
<i>Departmental</i>	<i>34,660.76</i>	<i>131,172.52</i>	<i>61,543.25</i>	<i>58,260.07</i>
General government	564.52	423.99	297.65	687.50
Protection of persons and property	258.17	533.38	357.51	3,371.85
Health and sanitation	2,704.36	27,154.00	2,110.87	1,709.07
Highways	132.37	10,024.74	41.00	1,309.65
Charities	24,048.73	189,547.01	246,396.80	39,317.62
Soldiers' benefits	1,082.00	779.00	2,149.50	164.00
Schools	5,534.54	1,701.98	9,505.73	11,434.02
Libraries	306.07	888.42	665.52	266.36
Recreation	—	—	10.18	—
Unclassified	30.00	120.00	8.49	—
<i>Public service enterprises</i>	<i>—</i>	<i>53,187.85</i>	<i>284,244.61</i>	<i>44,082.80</i>
Electric light	—	—	184,110.01	—
Water	—	53,187.85	100,134.60	44,082.80
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,476.16</i>	<i>—</i>	<i>—</i>	<i>5,935.50</i>
<i>Interest</i>	<i>12,651.71</i>	<i>27,614.64</i>	<i>14,967.35</i>	<i>7,515.63</i>
On sinking funds	—	682.23	1,119.96	—
On trust and investment funds	—	3,669.58	10,399.59	1,419.92
All other	12,651.71	23,262.83	3,447.80	6,095.71
NON-REVENUE.	\$554,222.72	\$1,055,479.72	\$254,912.69	\$567,045.82
Offsets to outlays	109,088.83	37,592.37	16,359.94	12,750.04
<i>Departmental</i>	<i>109,088.83</i>	<i>34,912.00</i>	<i>14,347.37</i>	<i>12,760.04</i>
<i>Public service enterprises</i>	<i>—</i>	<i>2,680.37</i>	<i>2,012.67</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	366,980.64	922,000.00	150,000.00	503,474.18
<i>Loans, general purposes</i>	<i>—</i>	<i>102,000.00</i>	<i>—</i>	<i>40,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>44,980.64</i>	<i>—</i>	<i>—</i>	<i>13,158.18</i>
<i>Temporary loans (including revenue loans)</i>	<i>322,000.00</i>	<i>810,000.00</i>	<i>150,000.00</i>	<i>450,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>316.00</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	5,346.60	5,729.50	15,516.28	600.00
<i>From sinking funds</i>	<i>—</i>	<i>1,700.00</i>	<i>2,000.00</i>	<i>—</i>
<i>All other</i>	<i>5,346.60</i>	<i>4,029.50</i>	<i>13,516.28</i>	<i>600.00</i>
Refunds	3,794.28	4,650.94	627.28	1,339.79
Agency, trust, and investment	69,012.37	85,506.91	72,409.19	48,881.81
<i>Taxes and licenses for State</i>	<i>29,277.50</i>	<i>37,627.50</i>	<i>25,602.50</i>	<i>21,703.53</i>
<i>Taxes for county</i>	<i>27,404.73</i>	<i>31,557.93</i>	<i>20,079.22</i>	<i>20,295.56</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,533.74</i>	<i>15,089.08</i>	<i>25,184.27</i>	<i>5,377.32</i>
<i>All other</i>	<i>1,796.40</i>	<i>1,232.40</i>	<i>1,543.20</i>	<i>1,505.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$839,314.33	\$1,082,328.55	\$911,371.88	\$640,527.93
Premiums	—	—	—	316.00
Municipal indebtedness	366,980.64	922,000.00	150,000.00	503,158.18
Transfers and refunds	9,140.88	10,380.44	16,143.56	1,939.79
Agency, trust, and investment	69,012.37	85,506.91	72,409.19	48,881.81
Total receipts	\$1,284,448.22	\$2,100,215.90	\$1,149,924.63	\$1,194,823.71
Balance on hand, including funds	89,691.62	242,268.95	42,390.19	144,333.04
GRAND TOTAL	\$1,374,139.84	\$2,342,474.85	\$1,192,314.82	\$1,339,156.75

¹ Includes \$52,760.53 from Leonard Morse Hospital.² Includes \$19,588.67 from Hunt Memorial Hospital.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Milford POPULATION 15,008	Natick POPULATION 14,394	Danvers POPULATION 13,884	Webster POPULATION 13,837
Maintenance	\$617,750.74	\$833,648.53	\$718,551.45	\$516,031.64
<i>Departmental</i>	<i>614,236.72</i>	<i>812,496.65</i>	<i>521,406.57</i>	<i>492,722.06</i>
General government	26,630.63	31,763.44	21,741.49	31,295.00
Protection of persons and property	65,388.58	84,274.69	62,983.00	43,154.48
Health and sanitation	40,893.26	47,027.50	24,908.51	29,396.75
Highways	52,571.55	79,079.60	47,164.10	47,522.63
Charities	172,186.98	¹ 266,823.07	² 134,562.60	167,940.47
Soldiers' benefits	11,091.66	20,757.01	16,877.60	2,464.07
Schools	216,575.10	234,148.40	187,799.47	144,010.62
Libraries	5,641.40	17,085.13	9,789.03	10,068.31
Recreation	5,046.42	6,980.39	4,378.95	2,301.60
Pensions	3,102.00	4,805.88	611.25	—
Unclassified	15,109.14	19,751.54	10,590.57	14,568.13
<i>Public service enterprises</i>	<i>—</i>	<i>21,106.91</i>	<i>196,820.02</i>	<i>20,630.69</i>
Electric light	—	—	149,213.44	—
Water	—	21,106.91	47,606.58	20,630.69
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,946.16</i>	<i>—</i>	<i>—</i>	<i>2,299.66</i>
<i>Administration of trust funds</i>	<i>567.86</i>	<i>44.97</i>	<i>324.86</i>	<i>379.23</i>
Interest	15,485.49	20,970.76	22,564.96	15,060.85
<i>Loans, general purposes</i>	<i>15,485.49</i>	<i>17,898.79</i>	<i>14,536.21</i>	<i>15,060.85</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>3,071.97</i>	<i>8,028.75</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	137,576.95	161,666.64	127,696.49	50,104.33
<i>Departmental</i>	<i>137,576.95</i>	<i>133,211.40</i>	<i>77,655.07</i>	<i>44,228.16</i>
General government	2,215.00	—	—	116.61
Protection of persons and property	1,686.05	3,266.98	1,398.00	1,325.00
Health and sanitation	15,780.23	9,173.33	48,398.44	4,855.54
Highways	80,127.26	39,335.74	26,856.63	31,527.09
Charities	—	³ 69,183.91	—	2,298.00
Schools	32,374.18	8,663.84	212.00	4,000.00
Libraries	—	94.50	—	—
Recreation	372.00	3,493.10	790.00	105.92
Unclassified	5,022.23	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>28,455.24</i>	<i>50,041.42</i>	<i>5,651.17</i>
Electric light	—	—	18,869.45	—
Water	—	28,455.24	31,171.97	5,651.17
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>225.00</i>
Municipal indebtedness	478,839.49	913,090.50	194,000.00	564,202.32
<i>From sinking funds</i>	<i>—</i>	<i>1,700.00</i>	<i>2,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>49,858.85</i>	<i>76,390.50</i>	<i>42,000.00</i>	<i>76,044.14</i>
<i>Bonds refunded, current year</i>	<i>44,980.64</i>	<i>—</i>	<i>—</i>	<i>13,158.18</i>
<i>Temporary loans (including revenue loans)</i>	<i>384,000.00</i>	<i>835,000.00</i>	<i>150,000.00</i>	<i>475,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	5,346.60	5,729.50	15,516.28	600.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>
<i>All other</i>	<i>5,346.60</i>	<i>5,729.50</i>	<i>12,516.28</i>	<i>600.00</i>
Refunds	3,794.28	4,650.94	627.28	1,339.79
Agency, trust, and investment	68,355.86	84,081.98	76,814.26	46,519.10
<i>Taxes and licenses for State</i>	<i>29,277.50</i>	<i>37,627.50</i>	<i>25,602.50</i>	<i>21,703.53</i>
<i>Taxes for county</i>	<i>27,404.73</i>	<i>31,557.93</i>	<i>20,079.22</i>	<i>20,295.56</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9,877.23</i>	<i>13,661.75</i>	<i>29,589.34</i>	<i>2,961.81</i>
<i>All other</i>	<i>1,796.40</i>	<i>1,234.80</i>	<i>1,543.20</i>	<i>1,558.20</i>

RECAPITULATION.

Maintenance and interest	\$633,236.23	\$854,619.29	\$741,116.41	\$531,092.49
Permanent debt (except from sinking funds)	49,858.85	76,390.50	42,000.00	76,044.14
Sinking fund requirements from revenue	—	—	3,000.00	—
Outlays	137,576.95	161,666.64	127,696.49	50,104.33
Permanent debt from sinking funds	—	1,700.00	2,000.00	—
Bonds refunded, current year	44,980.64	—	—	13,158.18
Temporary loans	384,000.00	835,000.00	150,000.00	475,000.00
Transfers (except to sinking funds) and refunds	9,140.88	10,380.44	13,143.56	1,939.79
Agency, trust, and investment	68,355.86	84,081.98	76,814.26	46,519.10
Total payments	\$1,327,149.41	\$2,023,838.85	\$1,155,770.72	\$1,193,858.03
<i>Balance on hand, including funds</i>	<i>46,990.43</i>	<i>318,636.00</i>	<i>36,544.10</i>	<i>145,298.72</i>
GRAND TOTAL	\$1,374,139.84	\$2,342,474.85	\$1,192,314.82	\$1,339,156.75

¹ Includes \$78,501.48 for Leonard Morse Hospital.² Includes \$27,221.90 for Hunt Memorial Hospital.³ For Leonard Morse Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wellesley POPULATION 13,376	Winchester POPULATION 13,371	Plymouth POPULATION 13,183	Adams POPULATION 12,853
REVENUE.	\$1,754,661.92	\$1,051,721.88	\$923,401.50	\$538,534.39
General	1,231,359.85	890,201.82	772,489.80	431,142.58
<i>Taxes</i>	<i>1,036,547.67</i>	<i>875,204.19</i>	<i>667,170.48</i>	<i>386,521.85</i>
Property, poll, and income	1,033,934.29	867,130.39	619,675.40	300,637.99
Corporation, bank, etc.	2,613.38	8,073.80	47,495.08	85,883.86
<i>Licenses and permits</i>	<i>5,919.88</i>	<i>1,802.65</i>	<i>19,626.17</i>	<i>17,001.67</i>
<i>Fines and forfeits</i>	<i>480.00</i>	<i>339.30</i>	<i>836.01</i>	<i>765.60</i>
<i>Grants and gifts</i>	<i>188,412.30</i>	<i>12,855.68</i>	<i>84,857.14</i>	<i>26,853.66</i>
For expenses	15,087.30	12,855.68	54,157.14	26,853.66
For outlays	173,325.00	—	30,700.00	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	523,302.07	161,530.06	150,911.70	107,391.81
<i>Special assessments</i>	<i>13,809.19</i>	<i>14,878.61</i>	<i>1,064.55</i>	<i>3,257.52</i>
To meet expenses	11.73	—	419.55	—
To meet outlays	13,797.46	14,878.61	645.00	3,257.52
<i>Privileges</i>	<i>46,141.09</i>	<i>41,557.91</i>	<i>23,546.87</i>	<i>17,810.45</i>
<i>Departmental</i>	<i>75,141.02</i>	<i>23,733.82</i>	<i>62,026.42</i>	<i>77,933.75</i>
General government	1,479.33	2,574.78	2,161.95	3,399.18
Protection of persons and property	1,443.71	1,299.64	1,178.26	299.62
Health and sanitation	52,405.22	4,662.25	2,966.91	1,056.52
Highways	1,985.28	194.01	118.00	44.60
Charities	11,758.30	9,598.69	49,156.38	163,457.57
Soldiers' benefits	20.00	807.50	1,107.51	549.65
Schools	4,378.89	3,681.31	1,522.15	8,777.72
Libraries	1,597.85	585.00	—	322.52
Recreation	5.25	—	3,735.26	—
Unclassified	67.19	330.64	80.00	26.37
<i>Public service enterprises</i>	<i>380,317.80</i>	<i>60,105.41</i>	<i>48,911.55</i>	<i>—</i>
Electric light	284,087.29	—	—	—
Water	96,230.51	60,105.41	46,246.39	—
All other	—	—	2,665.16	—
<i>Cemeteries</i>	<i>—</i>	<i>9,266.38</i>	<i>9,315.54</i>	<i>3,115.45</i>
<i>Interest</i>	<i>7,892.97</i>	<i>11,987.93</i>	<i>6,046.77</i>	<i>5,274.64</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,388.85	1,661.10	353.57	1,470.97
All other	6,504.12	10,326.83	5,693.20	3,803.67
NON-REVENUE.	\$1,453,931.00	\$822,093.24	\$286,818.78	\$381,432.32
Offsets to outlays	32,828.78	35,205.78	7,510.00	5,633.13
<i>Departmental</i>	<i>12,056.78</i>	<i>33,244.90</i>	<i>7,510.00</i>	<i>5,633.13</i>
<i>Public service enterprises</i>	<i>20,772.00</i>	<i>1,485.88</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>475.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,254,153.35	650,000.00	175,000.00	310,000.00
<i>Loans, general purposes</i>	<i>580,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>70,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>600,000.00</i>	<i>650,000.00</i>	<i>175,000.00</i>	<i>310,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>4,153.35</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	37,319.81	3,751.59	765.55	7,439.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>37,319.81</i>	<i>3,751.59</i>	<i>765.55</i>	<i>7,439.00</i>
Refunds	19,215.89	5,644.16	3,040.29	772.60
Agency, trust, and investment	110,413.17	127,491.71	100,502.94	57,587.59
<i>Taxes and licenses for State</i>	<i>65,649.58</i>	<i>54,548.81</i>	<i>44,835.00</i>	<i>20,702.60</i>
<i>Taxes for county</i>	<i>31,930.34</i>	<i>45,640.78</i>	<i>41,230.59</i>	<i>25,933.65</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,089.65</i>	<i>25,398.72</i>	<i>12,138.75</i>	<i>9,733.54</i>
<i>All other</i>	<i>2,693.60</i>	<i>1,903.40</i>	<i>2,298.60</i>	<i>1,218.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$1,787,490.70	\$1,086,937.66	\$930,911.50	\$544,167.52
Premiums	4,153.35	—	—	—
Municipal indebtedness	1,250,000.00	650,000.00	175,000.00	310,000.00
Transfers and refunds	56,535.70	9,395.75	3,805.84	8,211.60
Agency, trust, and investment	110,413.17	127,491.71	100,502.94	57,587.59
Total receipts	\$3,208,592.92	\$1,873,825.12	\$1,210,220.28	\$919,966.71
<i>Balance on hand, including funds</i>	<i>183,693.81</i>	<i>313,719.87</i>	<i>116,203.41</i>	<i>75,664.31</i>
GRAND TOTAL	\$3,392,286.73	\$2,187,544.99	\$1,326,423.69	\$995,631.02

¹ Includes \$38,735.29 from Plunkett Memorial Hospital.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Wellesley POPULATION 13,376	Winchester POPULATION 13,371	Plymouth POPULATION 13,183	Adams POPULATION 12,858
Maintenance	\$1,087,305.67	\$768,199.02	\$781,660.51	\$430,133.08
<i>Departmental</i>	<i>808,946.88</i>	<i>716,331.08</i>	<i>737,039.11</i>	<i>425,873.18</i>
General government	49,100.07	49,913.06	35,624.04	23,076.43
Protection of persons and property	147,781.97	115,765.17	100,555.77	22,279.08
Health and sanitation	67,159.26	65,395.62	56,157.50	24,212.68
Highways	112,430.77	77,136.07	76,266.38	20,080.78
Charities	45,729.44	43,942.09	194,819.76	¹ 170,222.70
Soldiers' benefits	4,093.04	8,672.29	9,223.93	6,313.15
Schools	312,723.45	278,434.88	222,577.45	135,347.45
Libraries	18,604.93	15,246.48	9,658.45	9,779.80
Recreation	27,292.18	32,200.17	12,032.06	1,211.79
Pensions	11,612.42	13,571.69	5,382.52	240.00
Unclassified	12,419.35	16,053.56	14,741.25	13,109.32
<i>Public service enterprises</i>	<i>277,652.23</i>	<i>39,422.50</i>	<i>27,116.74</i>	<i>—</i>
Electric light	212,540.48	—	—	—
Water	65,111.75	39,422.50	26,254.94	—
All other	—	—	861.80	—
<i>Cemeteries</i>	<i>—</i>	<i>12,445.44</i>	<i>17,259.40</i>	<i>3,993.03</i>
<i>Administration of trust funds</i>	<i>706.56</i>	<i>—</i>	<i>245.26</i>	<i>266.87</i>
Interest	57,239.42	38,357.81	11,421.91	15,829.04
<i>Loans, general purposes</i>	<i>47,845.67</i>	<i>37,932.81</i>	<i>8,990.66</i>	<i>15,829.04</i>
<i>Loans, public service enterprises</i>	<i>9,393.75</i>	<i>425.00</i>	<i>2,431.25</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	848,666.75	171,782.45	144,294.13	31,076.24
<i>Departmental</i>	<i>664,480.42</i>	<i>143,587.73</i>	<i>122,339.22</i>	<i>29,033.55</i>
General government	2,524.21	—	704.76	—
Protection of persons and property	2,865.05	435.38	2,278.70	695.00
Health and sanitation	43,235.20	21,830.02	4,289.22	1,853.86
Highways	35,199.05	81,200.75	58,176.63	24,046.52
Charities	—	—	—	² 1,660.52
Schools	563,520.71	16,024.54	54,589.91	320.02
Libraries	15,409.00	—	—	—
Recreation	1,727.20	24,097.04	2,300.00	457.63
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>184,186.33</i>	<i>25,091.46</i>	<i>21,292.68</i>	<i>—</i>
Electric light	61,793.65	—	—	—
Water	122,392.68	25,091.46	21,292.68	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>3,103.26</i>	<i>662.23</i>	<i>2,042.69</i>
Municipal indebtedness	741,368.24	809,363.84	219,350.00	405,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>³141,368.24</i>	<i>109,363.84</i>	<i>⁴44,350.00</i>	<i>95,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>600,000.00</i>	<i>700,000.00</i>	<i>175,000.00</i>	<i>310,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	37,319.81	3,751.59	765.55	7,439.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>37,319.81</i>	<i>3,751.59</i>	<i>765.55</i>	<i>7,439.00</i>
Refunds	19,215.89	5,644.16	3,040.29	772.60
Agency, trust, and investment	111,133.50	129,385.87	99,360.62	56,237.74
<i>Taxes and licenses for State</i>	<i>65,649.58</i>	<i>54,548.81</i>	<i>44,835.00</i>	<i>20,702.50</i>
<i>Taxes for county</i>	<i>31,980.34</i>	<i>45,640.78</i>	<i>41,230.59</i>	<i>25,933.55</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,869.98</i>	<i>27,296.48</i>	<i>11,001.83</i>	<i>8,378.29</i>
<i>All other</i>	<i>2,633.60</i>	<i>1,899.80</i>	<i>2,293.20</i>	<i>1,423.40</i>
RECAPITULATION.				
Maintenance and interest	\$1,144,545.09	\$806,556.83	\$793,082.42	\$445,962.12
Permanent debt (except from sinking funds)	³ 141,368.24	109,363.84	⁴ 44,350.00	95,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	848,666.75	171,782.45	144,294.13	31,076.24
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	600,000.00	700,000.00	175,000.00	310,000.00
Transfers (except to sinking funds) and refunds	56,535.70	9,395.75	3,805.84	8,211.60
Agency, trust, and investment	111,133.50	129,385.87	99,360.62	56,237.74
Total payments	\$2,902,249.28	\$1,926,484.74	\$1,259,893.01	\$946,987.70
<i>Balance on hand, including funds</i>	<i>490,037.45</i>	<i>261,060.25</i>	<i>66,530.63</i>	<i>48,543.52</i>
GRAND TOTAL	\$3,392,286.73	\$2,187,544.99	\$1,326,423.69	\$995,631.02

¹ Includes \$61,251.57 for Plunkett Memorial Hospital.² For Plunkett Memorial Hospital.³ Includes \$12,000 paid from Federal grants for outlays.⁴ Includes \$24.18 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Clinton POPULATION 12,373	Needham POPULATION 11,828	Fairhaven POPULATION 11,005	Stoneham POPULATION 10,841
REVENUE.	\$605,897.93	\$939,573.24	\$572,863.06	\$710,485.00
General	502,464.28	753,670.08	488,308.59	568,704.96
<i>Taxes</i>	<i>436,776.79</i>	<i>725,803.86</i>	<i>436,451.55</i>	<i>516,449.81</i>
Property, poll, and income	401,647.34	714,576.62	421,527.55	512,915.90
Corporation, bank, etc.	35,129.45	11,227.24	14,924.00	3,533.91
<i>Licenses and permits</i>	<i>17,108.75</i>	<i>5,378.25</i>	<i>3,476.50</i>	<i>1,406.50</i>
<i>Fines and forfeits</i>	<i>249.00</i>	<i>284.50</i>	<i>420.00</i>	<i>448.75</i>
<i>Grants and gifts</i>	<i>48,329.74</i>	<i>22,203.47</i>	<i>47,960.54</i>	<i>50,399.90</i>
For expenses	41,205.77	22,203.47	47,960.54	26,399.90
For outlays	7,123.97	—	—	24,000.00
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	103,433.65	185,903.16	84,554.47	141,780.04
<i>Special assessments</i>	<i>—</i>	<i>22,946.79</i>	<i>1,502.44</i>	<i>6,038.01</i>
To meet expenses	—	3,789.80	—	1,304.52
To meet outlays	—	19,156.99	1,502.44	4,733.49
<i>Privileges</i>	<i>15,482.83</i>	<i>32,441.32</i>	<i>14,878.94</i>	<i>20,208.82</i>
<i>Departmental</i>	<i>40,723.33</i>	<i>61,134.31</i>	<i>50,700.82</i>	<i>43,736.33</i>
General government	1,108.35	1,534.95	922.00	1,728.98
Protection of persons and property	1,605.00	222.80	114.06	144.36
Health and sanitation	1,582.85	2,193.22	2,767.15	2,863.73
Highways	460.95	1,115.12	1,550.00	2,033.61
Charities	29,262.78	144,166.29	39,609.43	34,324.41
Soldiers' benefits	2,058.00	435.47	800.00	2,053.00
Schools	4,362.99	1,104.31	4,689.90	3,255.07
Libraries	175.11	319.64	—	224.27
Recreation	107.30	42.51	248.28	2,108.90
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>32,738.24</i>	<i>64,036.04</i>	<i>1,824.21</i>	<i>53,456.59</i>
Electric light	—	—	—	28.05
Water	32,738.24	64,036.04	1,824.21	4,970.00
All other	—	—	—	8,342.24
<i>Cemeteries</i>	<i>7,133.31</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>7,355.94</i>	<i>15,344.70</i>	<i>15,648.06</i>	<i>—</i>
On sinking funds	—	—	—	—
On trust and investment funds	553.13	1,735.55	5,132.61	435.38
All other	6,802.81	13,609.15	10,515.45	7,906.86
NON-REVENUE.	\$536,610.56	\$406,240.73	\$375,195.13	\$422,280.51
Offsets to outlays	24,877.48	11,056.88	—	8,427.00
<i>Departmental</i>	<i>24,877.48</i>	<i>8,869.93</i>	<i>—</i>	<i>8,427.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>2,186.95</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	414,000.00	300,000.00	324,486.06	342,925.00
<i>Loans, general purposes</i>	<i>27,000.00</i>	<i>—</i>	<i>37,000.00</i>	<i>33,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>57,486.06</i>	<i>24,900.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>387,000.00</i>	<i>300,000.00</i>	<i>230,000.00</i>	<i>260,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25.00</i>
Transfers	350.00	500.00	5,594.21	962.32
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>350.00</i>	<i>500.00</i>	<i>5,594.21</i>	<i>962.32</i>
Refunds	2,027.10	2,862.20	2,383.33	1,325.27
Agency, trust, and investment	95,355.98	91,821.65	42,731.53	68,640.92
<i>Taxes and licenses for State</i>	<i>22,241.04</i>	<i>43,610.00</i>	<i>21,682.50</i>	<i>26,970.00</i>
<i>Taxes for county</i>	<i>20,754.21</i>	<i>21,280.38</i>	<i>16,395.32</i>	<i>22,614.80</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>51,462.53</i>	<i>24,310.47</i>	<i>2,877.11</i>	<i>17,691.72</i>
<i>All other</i>	<i>898.20</i>	<i>2,620.80</i>	<i>1,776.60</i>	<i>1,364.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$630,775.41	\$950,630.12	\$572,863.06	\$718,912.00
Premiums	—	—	—	25.00
Municipal indebtedness	414,000.00	300,000.00	324,486.06	342,900.00
Transfers and refunds	2,377.10	3,362.20	7,977.54	2,287.59
Agency, trust, and investment	95,355.98	91,821.65	42,731.53	68,640.92
Total receipts	\$1,142,508.49	\$1,345,813.97	\$948,058.19	\$1,132,765.51
Balance on hand, including funds	30,077.49	46,543.36	24,363.52	73,525.77
GRAND TOTAL	\$1,172,585.98	\$1,392,357.33	\$972,421.71	\$1,206,291.28

¹ Includes \$26,974.31 from Glover Memorial Hospital.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Clinton POPULATION 12,373	Needham POPULATION 11,828	Fairhaven POPULATION 11,005	Stoneham POPULATION 10,841
Maintenance	\$552,998.04	\$651,471.90	\$463,808.11	\$553,252.32
<i>Departmental</i>	<i>516,575.39</i>	<i>622,616.90</i>	<i>463,030.26</i>	<i>522,225.60</i>
General government	30,133.98	42,844.50	31,772.69	28,659.50
Protection of persons and property	45,493.32	92,583.08	50,155.33	68,041.64
Health and sanitation	20,066.01	35,221.15	34,058.05	30,628.61
Highways	43,915.89	56,531.76	49,115.50	57,338.26
Charities	206,885.19	1104,788.75	128,319.42	122,816.74
Soldiers' benefits	14,740.66	10,391.40	5,732.37	9,675.49
Schools	126,690.17	238,761.10	154,257.75	164,749.58
Libraries	11,239.67	9,246.58	—	8,958.41
Recreation	3,723.65	13,009.73	4,438.45	11,997.10
Pensions	2,230.00	10,291.00	475.00	3,392.68
Unclassified	11,456.85	8,947.85	4,705.70	15,967.59
<i>Public service enterprises</i>	<i>27,205.12</i>	<i>28,355.00</i>	<i>421.74</i>	<i>24,197.23</i>
Electric light	—	—	—	—
Water	27,205.12	28,355.00	—	23,979.36
All other	—	—	421.74	217.87
<i>Cemeteries</i>	<i>8,927.88</i>	<i>—</i>	<i>—</i>	<i>6,649.41</i>
<i>Administration of trust funds</i>	<i>289.65</i>	<i>500.00</i>	<i>356.11</i>	<i>180.08</i>
Interest	8,823.68	38,830.26	10,013.10	21,543.03
<i>Loans, general purposes</i>	<i>8,823.68</i>	<i>38,270.26</i>	<i>10,013.10</i>	<i>10,222.73</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>560.00</i>	<i>—</i>	<i>11,320.30</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	57,259.52	132,706.44	50,756.73	73,668.99
<i>Departmental</i>	<i>55,711.92</i>	<i>86,608.50</i>	<i>50,756.73</i>	<i>59,979.24</i>
General government	34.35	655.43	250.00	393.75
Protection of persons and property	988.10	2,542.00	10,912.52	260.00
Health and sanitation	—	32,618.95	3,846.06	9,939.96
Highways	53,889.92	33,901.46	35,183.15	34,445.83
Charities	—	10,293.15	—	—
Schools	775.55	3,494.31	—	13,253.92
Libraries	—	—	—	—
Recreation	—	3,003.20	565.00	1,685.78
Unclassified	24.00	—	—	—
<i>Public service enterprises</i>	<i>1,547.60</i>	<i>46,197.94</i>	<i>—</i>	<i>12,710.75</i>
Electric light	—	—	—	—
Water	1,547.60	46,197.94	—	12,710.75
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>979.00</i>
Municipal indebtedness	435,600.00	391,059.21	363,195.91	411,472.32
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>56,700.00</i>	<i>91,059.21</i>	<i>75,709.85</i>	<i>86,572.32</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>57,486.06</i>	<i>24,900.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>378,900.00</i>	<i>300,000.00</i>	<i>230,000.00</i>	<i>300,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	350.00	500.00	5,594.21	962.32
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>350.00</i>	<i>500.00</i>	<i>5,594.21</i>	<i>962.32</i>
Refunds	2,027.10	2,862.20	2,383.33	1,325.27
Agency, trust, and investment	49,903.69	81,167.90	42,813.05	65,430.51
<i>Taxes and licenses for State</i>	<i>22,241.04</i>	<i>43,610.00</i>	<i>21,682.50</i>	<i>26,970.00</i>
<i>Taxes for county</i>	<i>20,754.21</i>	<i>21,280.38</i>	<i>16,395.32</i>	<i>22,614.80</i>
<i>Expenditures for grade crossings</i>	<i>6,003.04</i>	<i>13,530.72</i>	<i>2,958.63</i>	<i>14,484.91</i>
<i>Sinking and other permanent funds</i>	<i>905.40</i>	<i>2,746.80</i>	<i>1,776.60</i>	<i>1,360.80</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$561,821.72	\$690,302.16	\$473,821.21	\$574,795.35
Permanent debt (except from sinking funds)	56,700.00	91,059.21	75,709.85	86,572.32
Sinking fund requirements from revenue	—	—	—	—
Outlays	57,259.52	132,706.44	50,756.73	73,668.99
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	57,486.06	24,900.00
Temporary loans	378,900.00	300,000.00	230,000.00	300,000.00
Transfers (except to sinking funds) and refunds	2,377.10	3,362.20	7,977.54	2,287.59
Agency, trust, and investment	49,903.69	81,167.90	42,813.05	65,430.51
Total payments	\$1,106,962.03	\$1,298,597.91	\$938,564.44	\$1,127,654.76
<i>Balance on hand, including funds</i>	<i>65,623.95</i>	<i>93,759.42</i>	<i>33,857.27</i>	<i>78,636.52</i>
GRAND TOTAL	\$1,172,585.98	\$1,392,357.33	\$972,421.71	\$1,206,291.28

¹ Includes \$30,941.50 for Glover Memorial Hospital.² For Glover Memorial Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lexington POPULATION 10,813	Athol POPULATION 10,751	Reading POPULATION 10,703	Northbridge POPULATION 10,577
REVENUE.	\$939,619.11	\$657,293.15	\$1,166,706.21	\$435,672.00
General	721,992.32	535,233.79	622,987.85	387,565.41
<i>Taxes</i>	<i>704,107.17</i>	<i>401,503.79</i>	<i>590,394.52</i>	<i>351,478.81</i>
Property, poll, and income	700,755.41	328,666.42	577,569.35	243,870.10
Corporation, bank, etc.	3,351.76	72,837.37	12,825.17	107,608.71
<i>Licenses and permits</i>	<i>2,625.35</i>	<i>9,994.00</i>	<i>1,077.72</i>	<i>5,488.75</i>
<i>Fines and forfeits</i>	<i>531.15</i>	<i>287.30</i>	<i>109.20</i>	<i>133.00</i>
<i>Grants and gifts</i>	<i>14,706.63</i>	<i>125,448.70</i>	<i>31,406.41</i>	<i>30,363.40</i>
For expenses	14,706.63	28,799.65	31,406.41	19,933.31
For outlays	—	94,649.05	—	10,430.09
<i>All other</i>	<i>22.02</i>	<i>—</i>	<i>—</i>	<i>101.45</i>
Commercial	217,626.79	122,059.36	543,718.36	48,106.59
<i>Special assessments</i>	<i>15,196.39</i>	<i>—</i>	<i>2,990.15</i>	<i>607.35</i>
To meet expenses	2,895.56	—	917.56	607.35
To meet outlays	12,300.83	—	2,072.59	—
<i>Privileges</i>	<i>25,174.10</i>	<i>16,962.78</i>	<i>20,263.65</i>	<i>16,780.65</i>
<i>Departmental</i>	<i>80,261.81</i>	<i>44,711.56</i>	<i>88,505.40</i>	<i>28,212.72</i>
General government	2,792.68	1,952.05	967.90	126.24
Protection of persons and property	288.34	220.97	983.01	102.27
Health and sanitation	6,141.02	9,320.64	9,053.53	1,110.68
Highways	12,236.10	1,196.80	4,355.40	1,479.70
Charities	29,715.07	25,562.38	55,580.74	23,593.69
Soldiers' benefits	395.00	626.19	672.50	245.00
Schools	25,462.56	2,657.09	16,211.75	1,329.14
Libraries	612.59	323.00	460.58	—
Recreation	—	993.80	—	70.00
Unclassified	2,618.45	1,858.64	219.99	156.00
<i>Public service enterprises</i>	<i>73,767.30</i>	<i>50,689.19</i>	<i>410,238.11</i>	<i>1,175.02</i>
Electric light	—	—	358,988.31	—
Water	73,767.30	50,689.19	51,249.80	1,175.02
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,954.29</i>	<i>5,482.22</i>	<i>7,319.06</i>	<i>80.00</i>
<i>Interest</i>	<i>18,272.90</i>	<i>4,213.61</i>	<i>14,401.99</i>	<i>1,260.85</i>
On sinking funds	—	441.02	—	—
On trust and investment funds	2,053.09	224.67	3,096.30	72.70
All other	16,219.81	3,547.92	11,305.69	1,178.15
NON-REVENUE.	\$511,288.50	\$420,517.54	\$699,538.07	\$255,497.99
Offsets to outlays	9,582.52	13,972.76	17,053.18	14,712.45
<i>Departmental</i>	<i>9,582.52</i>	<i>13,972.76</i>	<i>15,802.23</i>	<i>14,712.45</i>
<i>Public service enterprises</i>	—	—	1,250.95	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	393,100.00	348,149.40	585,730.47	200,000.00
<i>Loans, general purposes</i>	—	170,000.00	54,000.00	—
<i>Loans, public service enterprises</i>	—	—	60,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>393,100.00</i>	<i>177,500.00</i>	<i>471,200.00</i>	<i>200,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	649.40	530.47	—
Transfers	12,544.29	555.65	1,997.71	310.67
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	12,544.29	555.65	1,997.71	310.67
Refunds	4,660.44	1,225.87	6,901.85	1,082.76
Agency, trust, and investment	91,401.25	56,613.86	87,854.86	39,392.11
<i>Taxes and licenses for State</i>	<i>39,200.00</i>	<i>21,962.78</i>	<i>29,767.50</i>	<i>12,037.62</i>
<i>Taxes for county</i>	<i>32,584.26</i>	<i>20,524.88</i>	<i>24,979.08</i>	<i>17,772.95</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>16,498.29</i>	<i>12,440.20</i>	<i>31,806.68</i>	<i>1,449.84</i>
<i>All other</i>	<i>2,808.70</i>	<i>1,686.00</i>	<i>1,801.60</i>	<i>1,132.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$949,201.63	\$671,265.91	\$1,183,759.39	\$450,384.45
Premiums	—	649.40	530.47	—
Municipal indebtedness	393,100.00	347,500.00	585,200.00	200,000.00
Transfers and refunds	17,204.73	1,781.52	8,899.56	1,393.43
Agency, trust, and investment	91,401.25	56,613.86	87,854.86	39,392.11
Total receipts	\$1,450,907.61	\$1,077,810.69	\$1,866,244.28	\$691,169.99
Balance on hand, including funds	139,596.18	139,039.88	183,564.19	73,405.91
GRAND TOTAL	\$1,590,503.79	\$1,216,850.07	\$2,049,808.47	\$764,575.90

Graded According to Population of 1935 — Continued.

PAYMENTS.	Lexington POPULATION 10,813	Athol POPULATION 10,751	Reading POPULATION 10,703	Northbridge POPULATION 10,577
Maintenance	\$716,931.06	\$495,469.61	\$959,788.20	\$352,385.59
<i>Departmental</i>	<i>673,921.20</i>	<i>467,924.14</i>	<i>640,536.42</i>	<i>348,513.93</i>
General government	61,799.23	22,815.76	36,903.67	14,606.77
Protection of persons and property	87,794.06	50,712.14	81,717.00	16,987.22
Health and sanitation	38,253.83	21,448.61	30,414.05	28,624.17
Highways	87,782.47	67,797.49	69,166.18	29,126.11
Charities	117,248.78	114,890.43	150,522.78	90,690.18
Soldiers' benefits	4,780.51	5,821.07	13,077.89	6,464.92
Schools	223,027.83	146,102.14	230,925.20	151,712.92
Libraries	14,508.17	7,152.53	8,217.10	6,799.54
Recreation	16,614.68	6,433.47	3,695.07	566.35
Pensions	3,702.81	3,350.00	1,300.00	—
Unclassified	18,408.83	11,400.50	14,597.48	2,935.75
<i>Public service enterprises</i>	<i>35,333.22</i>	<i>28,507.76</i>	<i>308,104.83</i>	<i>3,012.63</i>
Electric light	—	—	282,845.72	—
Water	35,333.22	28,507.76	25,259.11	3,012.63
All other	—	—	—	—
<i>Cemeteries</i>	<i>7,283.30</i>	<i>8,872.48</i>	<i>11,026.35</i>	<i>604.51</i>
<i>Administration of trust funds</i>	<i>393.34</i>	<i>156.23</i>	<i>120.60</i>	<i>254.52</i>
Interest	33,101.16	10,536.33	14,189.62	11,732.55
<i>Loans, general purposes</i>	<i>15,399.97</i>	<i>9,443.83</i>	<i>8,689.62</i>	<i>11,363.80</i>
<i>Loans, public service enterprises</i>	<i>17,701.19</i>	<i>1,092.50</i>	<i>5,500.00</i>	<i>368.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	109,565.94	318,094.54	233,893.20	48,133.86
<i>Departmental</i>	<i>90,405.30</i>	<i>280,834.67</i>	<i>105,821.62</i>	<i>32,253.60</i>
General government	1,534.80	—	238.75	191.60
Protection of persons and property	5,475.00	936.98	3,719.95	—
Health and sanitation	36,333.36	4,825.54	7,843.28	—
Highways	40,217.06	24,317.32	48,477.11	19,261.50
Charities	—	800.00	—	—
Schools	1,500.00	249,227.62	7,365.88	7,561.29
Libraries	—	—	—	—
Recreation	3,994.34	727.21	806.83	5,239.21
Unclassified	1,350.74	—	37,369.82	—
<i>Public service enterprises</i>	<i>19,159.05</i>	<i>36,759.87</i>	<i>118,494.31</i>	<i>15,880.26</i>
Electric light	—	—	99,528.69	—
Water	19,159.05	36,759.87	18,965.62	15,880.26
All other	—	—	—	—
<i>Cemeteries</i>	<i>1.59</i>	<i>500.00</i>	<i>9,577.27</i>	<i>—</i>
Municipal indebtedness	543,944.01	221,600.00	559,585.84	238,521.67
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>118,494.01</i>	<i>44,100.00</i>	<i>73,585.84</i>	<i>31,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>425,450.00</i>	<i>177,500.00</i>	<i>481,000.00</i>	<i>200,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7,521.67</i>
Transfers	12,544.29	555.65	1,997.71	310.67
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>12,544.29</i>	<i>555.65</i>	<i>1,997.71</i>	<i>310.67</i>
Refunds	4,660.44	1,225.87	6,901.85	1,082.76
Agency, trust, and investment	88,872.70	57,131.90	88,310.90	39,088.23
<i>Taxes and licenses for State</i>	<i>39,200.00</i>	<i>21,962.78</i>	<i>29,767.50</i>	<i>18,037.62</i>
<i>Taxes for county</i>	<i>32,894.26</i>	<i>20,524.88</i>	<i>24,979.08</i>	<i>17,772.95</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>13,969.74</i>	<i>12,958.24</i>	<i>31,727.92</i>	<i>1,145.46</i>
<i>All other</i>	<i>2,803.70</i>	<i>1,688.00</i>	<i>1,836.40</i>	<i>1,132.20</i>
RECAPITULATION.				
Maintenance and interest	\$750,032.22	\$505,996.94	\$973,977.82	\$364,118.14
Permanent debt (except from sinking funds)	118,494.01	44,100.00	78,585.84	31,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	109,565.94	318,094.54	233,893.20	48,133.86
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	425,450.00	177,500.00	481,000.00	207,521.67
Transfers (except to sinking funds) and refunds	17,204.73	1,781.52	8,899.56	1,393.43
Agency, trust, and investment	88,872.70	57,131.90	88,310.90	39,088.23
Total payments	\$1,509,619.60	\$1,104,604.90	\$1,864,667.32	\$691,255.33
Balance on hand, including funds	80,884.19	112,245.17	185,141.15	73,320.57
GRAND TOTAL	\$1,590,503.79	\$1,216,850.07	\$2,049,808.47	\$764,575.90

¹ Includes \$393.91 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Andover POPULATION 10,542	Amesbury POPULATION 10,514	Easthampton POPULATION 10,486	Swampscott POPULATION 10,480
REVENUE.	\$648,400.15	\$553,570.23	\$487,474.88	\$791,097.14
General	531,623.49	395,978.93	406,649.67	653,903.94
<i>Taxes</i>	<i>476,590.35</i>	<i>339,118.32</i>	<i>369,788.59</i>	<i>628,376.73</i>
Property, poll, and income	408,792.76	318,451.88	298,641.73	623,489.20
Corporation, bank, etc.	67,797.59	20,666.44	71,146.86	4,887.53
<i>Licenses and permits</i>	<i>5,626.50</i>	<i>6,798.00</i>	<i>10,151.00</i>	<i>4,002.50</i>
<i>Fines and forfeits</i>	<i>203.00</i>	<i>592.10</i>	<i>496.90</i>	<i>260.40</i>
<i>Grants and gifts</i>	<i>49,203.64</i>	<i>49,670.51</i>	<i>26,213.18</i>	<i>21,264.31</i>
For expenses	24,210.65	49,545.51	26,213.18	21,264.31
For outlays	24,992.99	125.00	—	—
<i>All other</i>	—	—	—	—
Commercial	116,776.66	157,591.30	80,825.21	137,193.20
<i>Special assessments</i>	<i>3,260.50</i>	<i>863.10</i>	<i>1,215.74</i>	<i>5,613.32</i>
To meet expenses	2,986.59	863.10	—	1,891.00
To meet outlays	273.91	—	1,215.74	3,722.32
<i>Privileges</i>	<i>26,013.60</i>	<i>12,596.70</i>	<i>12,720.78</i>	<i>35,724.84</i>
<i>Departmental</i>	<i>20,560.60</i>	<i>89,956.33</i>	<i>33,198.27</i>	<i>20,340.55</i>
General government	642.10	372.85	533.38	612.60
Protection of persons and property	280.05	2,448.74	329.14	328.64
Health and sanitation	2,625.71	1,684.68	3,031.27	703.59
Highways	32.00	1,060.74	281.17	100.00
Charities	13,903.75	168,054.46	24,697.77	16,471.81
Soldiers' benefits	97.50	1,470.00	129.00	120.00
Schools	1,977.20	14,346.71	3,860.54	1,047.69
Libraries	452.81	211.15	—	477.72
Recreation	—	—	150.00	430.30
Unclassified	549.48	307.00	186.00	48.18
<i>Public service enterprises</i>	<i>51,713.97</i>	<i>46,161.05</i>	<i>26,971.41</i>	<i>65,834.99</i>
Electric light	—	—	—	—
Water	51,646.47	46,161.05	26,971.41	65,834.99
All other	67.50	—	—	—
<i>Cemeteries</i>	<i>2,808.87</i>	<i>1,263.84</i>	<i>2,467.34</i>	<i>2,295.25</i>
<i>Interest</i>	<i>12,419.12</i>	<i>6,750.78</i>	<i>4,251.67</i>	<i>7,384.27</i>
On sinking funds	—	—	—	—
On trust and investment funds	7,229.95	1,639.99	811.89	935.48
All other	5,189.17	5,110.79	3,439.78	6,448.79
NON-REVENUE.	\$235,862.93	\$345,346.29	\$490,551.51	\$505,082.12
Offsets to outlays	17,606.75	3,834.25	9,575.60	11,382.79
<i>Departmental</i>	<i>15,872.41</i>	<i>3,834.25</i>	<i>9,575.60</i>	<i>11,382.79</i>
<i>Public service enterprises</i>	<i>1,734.34</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	125,000.00	291,024.52	419,322.91	398,208.89
<i>Loans, general purposes</i>	—	<i>4,000.00</i>	<i>48,000.00</i>	<i>33,000.00</i>
<i>Loans, public service enterprises</i>	—	<i>12,000.00</i>	<i>26,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>125,000.00</i>	<i>275,000.00</i>	<i>345,000.00</i>	<i>365,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>24.52</i>	<i>322.91</i>	<i>208.89</i>
Transfers	7,638.20	3,870.80	616.60	6,317.75
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	7,638.20	3,870.80	616.60	6,317.75
Refunds	936.27	4,409.72	621.68	3,259.51
Agency, trust, and investment	84,681.71	42,207.00	60,414.72	85,913.18
<i>Taxes and licenses for State</i>	<i>32,553.92</i>	<i>18,875.00</i>	<i>19,760.14</i>	<i>45,281.83</i>
<i>Taxes for county</i>	<i>25,459.30</i>	<i>14,796.22</i>	<i>31,687.96</i>	<i>35,460.87</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>25,084.69</i>	<i>7,493.98</i>	<i>7,906.02</i>	<i>3,752.48</i>
<i>All other</i>	<i>1,583.80</i>	<i>1,042.80</i>	<i>1,060.60</i>	<i>1,428.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$666,006.90	\$557,404.48	\$497,050.48	\$802,479.93
Premiums	—	24.52	322.91	208.89
Municipal indebtedness	125,000.00	291,000.00	419,000.00	398,000.00
Transfers and refunds	8,574.47	8,280.52	1,238.28	9,577.26
Agency, trust, and investment	84,681.71	42,207.00	60,414.72	85,913.18
Total receipts	\$884,263.08	\$898,916.52	\$978,026.39	\$1,296,179.26
<i>Balance on hand, including funds</i>	<i>147,430.76</i>	<i>80,440.51</i>	<i>31,917.98</i>	<i>266,690.78</i>
GRAND TOTAL	\$1,031,693.84	\$979,357.03	\$1,009,944.37	\$1,562,870.04

1 Includes \$31,006.58 from Amesbury Hospital.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Andover POPULATION 10,542	Amesbury POPULATION 10,514	Easthampton POPULATION 10,486	Swampscott POPULATION 10,480
Maintenance	\$542,034.44	\$485,212.68	\$431,765.93	\$616,872.22
<i>Departmental</i>	<i>504,235.70</i>	<i>455,312.72</i>	<i>408,199.37</i>	<i>581,280.05</i>
General government	25,933.53	19,241.49	25,753.46	41,616.65
Protection of persons and property	72,480.04	42,331.31	44,371.92	100,435.99
Health and sanitation	27,313.05	16,383.21	24,979.83	46,051.46
Highways	76,121.69	44,864.53	38,439.15	77,120.74
Charities	76,824.38	¹ 195,607.95	134,228.65	66,730.46
Soldiers' benefits	2,467.42	5,520.20	8,337.31	6,171.63
Schools	189,577.32	113,289.05	117,533.09	190,645.71
Libraries	14,478.45	6,970.54	5,400.00	11,141.53
Recreation	8,881.70	1,497.79	3,091.29	23,269.02
Pensions	400.00	623.42	425.00	7,486.85
Unclassified	9,758.12	8,983.23	5,639.67	10,610.01
<i>Public service enterprises</i>	<i>28,481.02</i>	<i>27,329.61</i>	<i>18,817.12</i>	<i>27,933.49</i>
Electric light	—	—	—	—
Water	28,378.12	27,329.61	18,817.12	27,933.49
All other	102.90	—	—	—
<i>Cemeteries</i>	<i>9,127.21</i>	<i>2,328.87</i>	<i>4,404.66</i>	<i>6,457.45</i>
Administration of trust funds	190.51	241.48	344.78	1,201.23
Interest	15,715.12	6,761.64	3,406.67	41,767.80
Loans, general purposes	15,575.12	3,158.98	3,079.86	26,464.39
Loans, public service enterprises	140.00	3,602.66	326.81	15,303.41
Loans, cemeteries	—	—	—	—
Outlays	57,703.02	57,652.04	100,929.71	155,900.73
<i>Departmental</i>	<i>45,916.69</i>	<i>37,068.21</i>	<i>74,243.98</i>	<i>133,197.58</i>
General government	—	56.29	—	750.00
Protection of persons and property	6,500.00	6,448.11	297.98	29,471.16
Health and sanitation	—	656.20	24,561.53	23,863.09
Highways	32,090.88	23,543.16	45,774.05	16,447.93
Charities	—	² 2,494.00	—	—
Schools	2,735.61	1,362.07	—	58,410.95
Libraries	—	—	—	1,194.27
Recreation	1,295.20	108.38	3,610.42	3,060.18
Unclassified	3,295.00	2,400.00	—	—
<i>Public service enterprises</i>	<i>11,786.33</i>	<i>20,000.92</i>	<i>26,647.70</i>	<i>22,477.65</i>
Electric light	—	—	—	—
Water	11,786.33	20,000.92	26,647.70	22,477.65
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>582.91</i>	<i>38.03</i>	<i>225.50</i>
Municipal indebtedness	221,700.00	308,000.00	381,337.83	438,118.33
From sinking funds	—	—	—	—
From revenue and other sources	³ 41,700.00	33,000.00	36,337.83	73,118.33
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	180,000.00	275,000.00	345,000.00	365,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	7,638.20	3,870.80	616.60	6,317.75
To sinking funds from revenue	—	—	—	—
All other	7,638.20	3,870.80	616.60	6,317.75
Refunds	936.27	4,409.72	621.68	3,259.51
Agency, trust, and investment	84,939.45	40,193.39	60,557.37	89,989.79
Taxes and licenses for State	32,553.92	18,875.00	19,760.14	45,281.83
Taxes for county	25,459.30	14,795.22	31,687.96	35,450.87
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	25,381.43	5,455.17	8,045.07	7,892.09
All other	1,544.80	1,068.00	1,064.20	1,365.00
RECAPITULATION.				
Maintenance and interest	\$557,749.56	\$491,974.32	\$435,172.60	\$658,640.02
Permanent debt (except from sinking funds)	³ 41,700.00	33,000.00	36,337.83	73,118.33
Sinking fund requirements from revenue	—	—	—	—
Outlays	57,703.02	57,652.04	100,929.71	155,900.73
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	180,000.00	275,000.00	345,000.00	365,000.00
Transfers (except to sinking funds) and refunds	8,574.47	8,280.52	1,238.28	9,577.26
Agency, trust, and investment	84,939.45	40,193.39	60,557.37	89,989.79
Total payments	\$930,666.50	\$906,100.27	\$979,235.79	\$1,352,226.13
Balance on hand, including funds	101,027.34	73,256.76	30,708.58	210,643.91
GRAND TOTAL	\$1,031,693.84	\$979,357.03	\$1,009,944.37	\$1,562,870.04

¹ Includes \$39,071.51 for Amesbury Hospital.² For Amesbury Hospital.³ Includes \$2,685.94 paid from Federal grants for outlays.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	North Attleborough Population 10,202	Marblehead Population 10,173	Palmer Population 9,437	Dartmouth Population 9,424
REVENUE.	\$640,014.10	\$1,081,667.50	\$407,179.45	\$509,570.61
General	358,593.72	707,257.90	362,486.78	428,405.24
<i>Taxes</i>	<i>319,936.59</i>	<i>624,133.26</i>	<i>337,742.61</i>	<i>394,258.52</i>
Property, poll, and income	301,482.64	621,227.13	284,283.75	390,891.54
Corporation, bank, etc.	18,453.95	2,906.13	53,458.86	3,366.98
<i>Licenses and permits</i>	<i>11,908.15</i>	<i>4,685.00</i>	<i>8,431.00</i>	<i>5,410.37</i>
<i>Fines and forfeits</i>	<i>669.35</i>	<i>30.00</i>	<i>834.15</i>	<i>276.00</i>
<i>Grants and gifts</i>	<i>26,079.63</i>	<i>78,409.64</i>	<i>15,479.02</i>	<i>28,445.06</i>
For expenses	26,079.63	39,309.64	15,479.02	28,445.06
For outlays	—	39,100.00	—	—
All other	—	—	—	16.29
Commercial	281,420.38	374,409.60	44,692.67	81,165.37
<i>Special assessments</i>	<i>—</i>	<i>19,535.17</i>	<i>225.00</i>	<i>—</i>
To meet expenses	—	19,535.17	—	—
To meet outlays	—	—	225.00	—
<i>Privileges</i>	<i>17,482.13</i>	<i>29,477.28</i>	<i>15,156.72</i>	<i>15,598.16</i>
<i>Departmental</i>	<i>38,308.23</i>	<i>41,131.45</i>	<i>23,541.63</i>	<i>37,420.63</i>
General government	51.89	1,097.20	178.60	1,104.55
Protection of persons and property	438.89	1,550.94	138.42	331.70
Health and sanitation	12,621.20	956.00	939.13	5,615.76
Highways	689.75	263.75	1,355.57	106.74
Charities	23,086.37	33,270.57	14,204.19	29,537.50
Soldiers' benefits	362.50	1,581.00	515.50	239.00
Schools	495.58	1,798.67	6,090.22	463.20
Libraries	128.78	488.16	—	22.18
Recreation	236.14	119.16	—	—
Unclassified	197.13	6.00	120.00	—
<i>Public service enterprises</i>	<i>219,018.90</i>	<i>265,713.61</i>	<i>—</i>	<i>23,611.55</i>
Electric light	182,845.74	184,279.21	—	—
Water	36,173.16	81,434.40	—	23,611.55
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>3,104.18</i>	<i>2,498.79</i>	<i>—</i>
<i>Interest</i>	<i>6,611.12</i>	<i>15,447.91</i>	<i>3,290.53</i>	<i>4,535.03</i>
On sinking funds	—	—	—	—
On trust and investment funds	816.24	3,995.64	49.78	245.36
All other	5,794.88	11,452.27	3,240.75	4,289.67
NON-REVENUE.	\$260,244.37	\$316,688.80	\$255,368.74	\$157,550.96
Offsets to outlays	7,347.31	27,587.60	20,425.43	1,969.74
<i>Departmental</i>	<i>7,347.31</i>	<i>27,587.60</i>	<i>20,425.43</i>	<i>567.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,402.74</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	200,000.00	200,000.00	200,000.00	100,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	<i>200,000.00</i>	<i>200,000.00</i>	<i>100,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	5,082.38	4,324.43	49.78	2,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	5,082.38	4,324.43	49.78	2,500.00
Refunds	1,269.72	2,175.79	728.10	1,163.50
Agency, trust, and investment	46,544.96	82,600.98	34,165.43	51,917.72
<i>Taxes and licenses for State</i>	<i>19,722.50</i>	<i>35,290.00</i>	<i>16,213.00</i>	<i>21,437.50</i>
<i>Taxes for county</i>	<i>14,913.26</i>	<i>27,668.97</i>	<i>13,570.72</i>	<i>16,210.06</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,338.60</i>	<i>18,358.01</i>	<i>3,114.67</i>	<i>538.91</i>
All other	1,570.60	1,284.00	1,267.04	13,731.25
RECAPITULATION.				
Revenue and offsets to outlays	\$647,361.41	\$1,109,255.10	\$427,604.88	\$511,540.35
Premiums	—	—	—	—
Municipal indebtedness	200,000.00	200,000.00	200,000.00	100,000.00
Transfers and refunds	6,352.10	6,500.22	777.88	3,663.50
Agency, trust, and investment	46,544.96	82,600.98	34,165.43	51,917.72
Total receipts	\$900,258.47	\$1,398,356.30	\$662,548.19	\$667,121.57
<i>Balance on hand, including funds</i>	<i>54,856.85</i>	<i>170,194.29</i>	<i>72,065.17</i>	<i>29,448.15</i>
GRAND TOTAL	\$955,115.32	\$1,568,550.59	\$734,613.36	\$696,569.72

¹ Includes \$13.76 from administration of trust funds.² Includes \$6 from administration of trust funds. See "Unclassified."³ Includes \$10,158.53 from Mary A. Alley Hospital.

Graded According to Population of 1935 — Continued.

PAYMENTS.	North Attleborough POPULATION 10,202	Marblehead POPULATION 10,173	Palmer POPULATION 9,437	Dartmouth POPULATION 9,424
Maintenance	\$534,857.63	\$750,446.67	\$359,283.50	\$400,400.84
<i>Departmental</i>	<i>371,517.88</i>	<i>569,617.05</i>	<i>354,098.62</i>	<i>378,002.77</i>
General government	19,774.55	38,730.95	19,637.32	22,175.60
Protection of persons and property	52,925.50	69,937.80	20,961.80	20,051.73
Health and sanitation	26,877.24	42,941.12	13,562.90	23,515.09
Highways	41,572.78	57,284.12	46,286.15	56,111.56
Charities	92,534.77	144,388.32	63,941.88	97,567.73
Soldiers' benefits	5,170.84	9,449.38	8,782.11	3,845.58
Schools	117,452.95	170,820.96	161,751.89	144,570.67
Libraries	7,649.15	7,512.03	3,600.00	3,783.55
Recreation	1,721.94	12,337.41	272.41	315.34
Pensions	2,255.02	699.79	—	—
Unclassified	3,583.14	15,515.17	15,302.16	6,065.92
<i>Public service enterprises</i>	<i>163,149.47</i>	<i>171,698.76</i>	<i>—</i>	<i>22,398.07</i>
Electric light	135,421.86	129,465.19	—	—
Water	27,727.61	42,233.57	—	22,398.07
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>8,786.04</i>	<i>5,184.88</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>190.28</i>	<i>344.82</i>	<i>—</i>	<i>—</i>
Interest	2,831.51	29,617.50	4,281.70	14,971.67
<i>Loans, general purposes</i>	<i>2,491.61</i>	<i>24,811.25</i>	<i>4,271.70</i>	<i>7,836.67</i>
<i>Loans, public service enterprises</i>	<i>340.00</i>	<i>4,806.25</i>	<i>—</i>	<i>7,135.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
Outlays	44,112.84	224,422.94	66,448.23	12,475.33
<i>Departmental</i>	<i>31,954.73</i>	<i>179,861.59</i>	<i>65,636.39</i>	<i>6,541.88</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	4,552.37	26,932.65	6,998.47	301.16
Highways	24,772.14	66,083.96	53,162.15	5,191.89
Charities	—	—	—	—
Schools	883.78	84,243.81	1,983.78	—
Libraries	—	—	—	—
Recreation	1,746.44	2,206.17	3,491.99	1,048.83
Unclassified	—	395.00	—	—
<i>Public service enterprises</i>	<i>12,158.11</i>	<i>40,182.23</i>	<i>—</i>	<i>5,933.45</i>
Electric light	2,020.46	28,735.34	—	—
Water	10,137.65	11,446.94	—	5,933.45
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>4,379.07</i>	<i>811.84</i>	<i>—</i>
Municipal indebtedness	224,000.00	290,000.00	189,500.00	174,625.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>24,000.00</i>	<i>90,000.00</i>	<i>14,500.00</i>	<i>44,625.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	<i>200,000.00</i>	<i>175,000.00</i>	<i>130,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	5,082.38	4,324.43	49.78	2,500.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>5,082.38</i>	<i>4,324.43</i>	<i>49.78</i>	<i>2,500.00</i>
Refunds	1,269.72	2,175.79	728.10	1,163.50
Agency, trust, and investment	44,113.96	82,797.25	34,172.81	54,661.08
<i>Taxes and licenses for State</i>	<i>19,722.50</i>	<i>35,280.00</i>	<i>16,213.00</i>	<i>21,437.50</i>
<i>Taxes for county</i>	<i>14,913.26</i>	<i>27,668.97</i>	<i>13,570.72</i>	<i>16,210.06</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>7,907.60</i>	<i>18,572.68</i>	<i>3,114.67</i>	<i>3,284.27</i>
<i>All other</i>	<i>1,570.60</i>	<i>1,275.60</i>	<i>1,274.42</i>	<i>13,729.25</i>

RECAPITULATION.

Maintenance and interest	\$537,689.14	\$780,064.17	\$363,565.20	\$415,372.51
Permanent debt (except from sinking funds)	24,000.00	90,000.00	14,500.00	44,625.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	44,112.84	224,422.94	66,448.23	12,475.33
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	200,000.00	200,000.00	175,000.00	130,000.00
Transfers (except to sinking funds) and refunds	6,352.10	6,500.22	777.88	3,663.50
Agency, trust, and investment	44,113.96	82,797.25	34,172.81	54,661.08
Total payments	\$856,268.04	\$1,383,784.58	\$654,464.12	\$660,797.42
<i>Balance on hand, including funds</i>	<i>98,847.28</i>	<i>184,766.01</i>	<i>80,149.24</i>	<i>35,772.30</i>
GRAND TOTAL	\$955,115.32	\$1,568,550.59	\$734,613.36	\$696,569.72

¹ Includes \$23,308.71 for Mary A. Alley Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bridgewater POPULATION 9,201	Middle- borough POPULATION 8,865	Ludlow POPULATION 8,569	Hudson POPULATION 8,495
REVENUE.	\$341,605.51	\$711,086.68	\$451,561.47	\$589,258.98
General	270,562.79	414,239.93	419,568.72	322,003.08
<i>Taxes</i>	<i>248,867.54</i>	<i>334,916.22</i>	<i>398,267.75</i>	<i>281,131.95</i>
Property, poll, and income	238,345.11	324,627.42	284,450.67	251,328.82
Corporation, bank, etc.	10,512.43	10,288.80	113,817.08	29,803.13
<i>Licenses and permits</i>	<i>6,002.00</i>	<i>7,322.20</i>	<i>8,146.83</i>	<i>14,590.50</i>
<i>Fines and forfeits</i>	<i>94.90</i>	<i>408.40</i>	<i>513.00</i>	<i>435.34</i>
<i>Grants and gifts</i>	<i>15,608.35</i>	<i>71,593.11</i>	<i>12,641.14</i>	<i>25,846.29</i>
For expenses	15,608.35	59,537.60	12,641.14	25,845.29
For outlays	—	12,055.51	—	—
All other	—	—	—	—
Commercial	71,042.72	296,846.75	31,992.75	267,255.90
<i>Special assessments</i>	<i>475.25</i>	<i>—</i>	<i>754.15</i>	<i>768.40</i>
To meet expenses	475.25	—	—	768.40
To meet outlays	—	—	754.15	—
<i>Privileges</i>	<i>12,973.13</i>	<i>16,748.18</i>	<i>10,871.20</i>	<i>9,494.24</i>
<i>Departmental</i>	<i>15,309.87</i>	<i>81,208.88</i>	<i>16,440.89</i>	<i>51,327.37</i>
General government	1,246.78	1,911.27	433.78	193.00
Protection of persons and property	235.30	3,467.23	117.10	135.24
Health and sanitation	793.21	2,255.24	1,182.20	15,716.48
Highways	1,007.46	97.52	2,185.93	2,051.94
Charities	9,388.53	53,826.97	9,830.14	23,526.05
Soldiers' benefits	27.49	554.24	150.00	880.00
Schools	2,299.57	17,747.02	2,236.77	8,726.81
Libraries	237.88	498.00	152.17	41.64
Recreation	73.65	636.19	110.00	—
Unclassified	—	215.20	42.80	56.21
<i>Public service enterprises</i>	<i>37,188.37</i>	<i>193,084.66</i>	<i>—</i>	<i>196,713.35</i>
Electric light	—	167,851.38	—	165,332.19
Water	37,188.37	25,233.28	—	31,381.16
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>690.00</i>	<i>1,053.00</i>
<i>Interest</i>	<i>5,096.10</i>	<i>5,806.03</i>	<i>3,236.51</i>	<i>7,899.54</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,066.09	823.14	76.73	568.67
All other	4,030.01	4,981.89	3,159.78	7,330.87
NON-REVENUE.	\$276,985.68	\$173,505.92	\$335,803.67	\$255,470.06
Offsets to outlays	3,375.00	308.42	7,732.44	20,568.60
<i>Departmental</i>	<i>3,375.00</i>	<i>—</i>	<i>7,732.44</i>	<i>20,568.60</i>
<i>Public service enterprises</i>	<i>—</i>	<i>308.42</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	245,000.00	95,283.50	290,000.00	200,019.41
<i>Loans, general purposes</i>	<i>—</i>	<i>33,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>12,000.00</i>	<i>—</i>	<i>10,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>245,000.00</i>	<i>50,000.00</i>	<i>290,000.00</i>	<i>190,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>283.50</i>	<i>—</i>	<i>19.41</i>
Transfers	1,267.32	30,823.14	5,545.83	675.61
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	1,267.32	30,823.14	5,545.83	675.61
Refunds	616.33	5,820.40	1,402.93	686.14
Agency, trust, and investment	26,727.03	41,270.46	31,122.47	33,520.30
<i>Taxes and licenses for State</i>	<i>11,515.00</i>	<i>17,650.00</i>	<i>15,577.50</i>	<i>14,097.50</i>
<i>Taxes for county</i>	<i>10,589.28</i>	<i>16,221.87</i>	<i>13,056.68</i>	<i>11,821.37</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,515.70</i>	<i>5,603.23</i>	<i>1,560.69</i>	<i>6,492.23</i>
All other	1,107.05	1,796.36	927.60	1,109.20
RECAPITULATION.				
Revenue and offsets to outlays	\$344,980.51	\$711,395.10	\$459,293.91	\$609,827.58
Premiums	—	283.50	—	19.41
Municipal indebtedness	245,000.00	95,000.00	290,000.00	200,000.00
Transfers and refunds	1,883.65	36,643.54	6,948.76	1,361.75
Agency, trust, and investment	26,727.03	41,270.46	31,122.47	33,520.30
Total receipts	\$618,591.19	\$884,592.60	\$787,365.14	\$844,729.04
Balance on hand, including funds	45,265.38	77,990.97	55,706.07	154,701.16
GRAND TOTAL	\$663,856.57	\$962,583.57	\$843,071.21	\$999,430.20

¹ Includes \$35,336.90 from gas.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Bridgewater POPULATION 9,201	Middle- borough POPULATION 8,865	Ludlow POPULATION 8,569	Hudson POPULATION 8,495
Maintenance	\$283,037.04	\$607,480.41	\$348,106.52	\$506,701.36
<i>Departmental</i>	<i>273,636.21</i>	<i>459,423.55</i>	<i>346,994.30</i>	<i>388,584.65</i>
General government	12,856.23	31,279.88	17,207.50	18,370.28
Protection of persons and property	26,031.84	48,796.00	34,398.60	40,040.14
Health and sanitation	10,053.48	18,971.10	26,411.90	16,200.24
Highways	28,375.36	41,064.56	37,396.70	38,596.84
Charities	65,916.54	159,662.73	68,038.01	138,073.23
Soldiers' benefits	2,674.61	7,571.21	5,608.33	13,527.39
Schools	115,559.51	138,181.76	138,522.44	98,327.17
Libraries	4,638.55	8,106.92	4,582.53	4,676.30
Recreation	1,449.96	1,523.94	1,159.87	2,278.31
Pensions	750.00	—	—	2,169.00
Unclassified	4,330.13	4,265.45	13,668.42	16,325.75
<i>Public service enterprises</i>	<i>10,400.83</i>	<i>148,066.86</i>	<i>—</i>	<i>116,267.18</i>
Electric light	—	¹ 130,534.95	—	98,701.26
Water	10,400.83	17,505.97	—	17,565.92
All other	—	15.94	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,112.22</i>	<i>1,846.50</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3.03</i>
Interest	14,696.98	3,809.39	8,783.91	9,465.82
<i>Loans, general purposes</i>	<i>1,823.23</i>	<i>3,056.31</i>	<i>8,783.91</i>	<i>6,716.29</i>
<i>Loans, public service enterprises</i>	<i>12,873.75</i>	<i>773.08</i>	<i>—</i>	<i>2,749.53</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	19,773.00	91,848.51	43,316.78	157,448.35
<i>Departmental</i>	<i>18,676.21</i>	<i>86,946.92</i>	<i>43,316.78</i>	<i>42,736.60</i>
General government	—	—	394.78	256.48
Protection of persons and property	172.50	4,516.94	—	—
Health and sanitation	—	—	6,088.26	3,888.06
Highways	17,247.41	10,823.01	32,497.47	33,488.53
Charities	—	2,179.08	—	—
Schools	—	18,444.60	2,689.44	—
Libraries	—	—	—	—
Recreation	1,256.30	983.29	1,646.83	5,103.53
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,096.79</i>	<i>54,901.59</i>	<i>—</i>	<i>114,711.75</i>
Electric light	—	² 53,821.97	—	103,786.62
Water	1,096.79	1,079.62	—	10,925.13
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	279,000.00	81,850.00	357,000.00	206,400.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>29,000.00</i>	³ 22,850.00	17,000.00	46,400.00
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>250,000.00</i>	<i>59,000.00</i>	<i>340,000.00</i>	<i>160,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,267.32	30,823.14	5,545.83	675.61
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,267.32</i>	<i>30,823.14</i>	<i>5,545.83</i>	<i>675.61</i>
Refunds	616.33	5,820.40	1,402.93	686.14
Agency, trust, and investment	26,711.98	42,443.00	31,213.00	33,093.01
<i>Taxes and licenses for State</i>	<i>11,516.00</i>	<i>17,650.00</i>	<i>15,577.60</i>	<i>14,097.50</i>
<i>Taxes for county</i>	<i>10,589.28</i>	<i>16,221.87</i>	<i>13,066.68</i>	<i>11,821.37</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,607.85</i>	<i>6,770.33</i>	<i>1,637.42</i>	<i>6,068.54</i>
<i>All other</i>	<i>1,099.85</i>	<i>1,800.80</i>	<i>941.40</i>	<i>1,105.60</i>
RECAPITULATION.				
Maintenance and interest	\$297,734.02	\$611,289.80	\$356,890.43	\$516,167.18
Permanent debt (except from sinking funds)	29,000.00	³ 22,850.00	17,000.00	46,400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	19,773.00	91,848.51	43,316.78	157,448.35
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	250,000.00	59,000.00	340,000.00	160,000.00
Transfers (except to sinking funds) and refunds	1,883.65	36,643.54	6,948.76	1,361.75
Agency, trust, and investment	26,711.98	42,443.00	31,213.00	33,093.01
Total payments	\$625,102.65	\$864,074.85	\$795,368.97	\$914,470.29
<i>Balance on hand, including funds</i>	<i>38,753.92</i>	<i>98,508.72</i>	<i>47,702.24</i>	<i>84,959.91</i>
GRAND TOTAL	\$663,856.57	\$962,583.57	\$843,071.21	\$999,430.20

¹ Includes \$30,438.12 for gas.² Includes \$1,023.23 for gas.³ Includes \$5,100 paid from gifts for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stoughton POPULATION 8,478	Barnstable POPULATION 8,037	Montague POPULATION 7,967	Rockland POPULATION 7,890
REVENUE.	\$460,965.50	\$735,744.41	\$462,175.18	\$521,990.23
General	347,014.02	657,621.03	391,782.86	412,338.28
<i>Taxes</i>	<i>309,784.28</i>	<i>599,225.22</i>	<i>345,093.96</i>	<i>336,612.11</i>
Property, poll, and income	291,987.43	598,698.09	305,927.21	309,415.83
Corporation, bank, etc.	17,796.85	527.13	39,171.75	17,196.28
<i>Licenses and permits</i>	<i>7,992.50</i>	<i>10,086.00</i>	<i>8,416.00</i>	<i>5,577.00</i>
<i>Fines and forfeits</i>	<i>502.50</i>	<i>1,130.50</i>	<i>448.00</i>	<i>193.95</i>
<i>Grants and gifts</i>	<i>28,734.74</i>	<i>47,120.30</i>	<i>37,819.90</i>	<i>79,819.65</i>
For expenses	28,734.74	33,999.41	20,719.90	43,178.89
For outlays	—	13,120.89	17,100.00	36,640.76
<i>All other</i>	<i>—</i>	<i>59.01</i>	<i>—</i>	<i>130.57</i>
Commercial	113,951.48	78,123.38	70,392.32	109,651.95
<i>Special assessments</i>	<i>8,661.35</i>	<i>—</i>	<i>567.72</i>	<i>—</i>
To meet expenses	8,661.35	—	—	—
To meet outlays	—	—	567.72	—
<i>Privileges</i>	<i>13,523.35</i>	<i>27,764.28</i>	<i>12,369.38</i>	<i>15,257.01</i>
<i>Departmental</i>	<i>43,366.84</i>	<i>40,974.93</i>	<i>43,585.61</i>	<i>62,564.09</i>
General government	2,528.33	335.32	—	259.54
Protection of persons and property	253.31	357.39	1,306.15	118.74
Health and sanitation	2,797.81	1,689.34	975.67	1,743.39
Highways	901.66	80.00	171.45	—
Charities	28,007.95	34,108.89	31,146.43	47,369.05
Soldiers' benefits	144.50	312.25	1,612.50	650.00
Schools	8,567.81	2,585.95	8,075.46	2,091.13
Libraries	164.00	—	245.18	311.00
Recreation	—	—	—	—
Unclassified	1.47	1,505.79	52.77	21.24
<i>Public service enterprises</i>	<i>42,591.87</i>	<i>—</i>	<i>12,247.63</i>	<i>33,076.39</i>
Electric light	—	—	—	—
Water	42,591.87	—	—	33,076.39
All other	—	—	12,247.63	—
<i>Cemeteries</i>	<i>—</i>	<i>1,585.87</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>5,808.07</i>	<i>7,798.30</i>	<i>1,621.98</i>	<i>8,754.46</i>
On sinking funds	—	—	—	—
On trust and investment funds	959.97	615.82	275.59	117.09
All other	4,848.10	7,182.48	1,346.39	8,637.37
NON-REVENUE.	\$284,503.72	\$392,371.88	\$302,860.43	\$320,034.07
Offsets to outlays	2,347.64	26,061.31	5,498.00	9,654.83
<i>Departmental</i>	<i>2,347.64</i>	<i>26,061.31</i>	<i>5,498.00</i>	<i>9,654.83</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	250,000.00	250,000.00	247,100.00	275,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>250,000.00</i>	<i>250,000.00</i>	<i>247,100.00</i>	<i>275,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,213.51	293.35	2,425.47	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	1,213.51	293.35	2,425.47	—
Refunds	577.26	1,738.32	3,319.84	784.75
Agency, trust, and investment	30,365.31	114,278.90	44,517.12	34,594.49
<i>Taxes and licenses for State</i>	<i>17,640.00</i>	<i>40,102.72</i>	<i>18,507.50</i>	<i>16,047.50</i>
<i>Taxes for county</i>	<i>8,607.80</i>	<i>67,589.42</i>	<i>24,970.91</i>	<i>14,767.40</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,425.91</i>	<i>3,742.35</i>	<i>601.51</i>	<i>1,537.00</i>
<i>All other</i>	<i>1,691.60</i>	<i>2,844.41</i>	<i>1,137.20</i>	<i>2,252.59</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$463,313.14	\$761,805.72	\$467,673.18	\$531,645.06
Premiums	—	—	—	—
Municipal indebtedness	250,000.00	250,000.00	247,100.00	275,000.00
Transfers and refunds	1,790.77	2,031.67	5,745.31	784.75
Agency, trust, and investment	30,365.31	114,278.90	44,517.12	34,594.49
Total receipts	\$745,469.22	\$1,128,116.29	\$765,035.61	\$842,024.30
<i>Balance on hand, including funds</i>	<i>75,857.98</i>	<i>35,293.26</i>	<i>84,763.24</i>	<i>92,076.07</i>
GRAND TOTAL	\$821,327.20	\$1,163,409.55	\$849,798.85	\$934,100.37

Graded According to Population of 1935 — Continued.

PAYMENTS.	Stoughton POPULATION 8,478	Barnstable POPULATION 8,037	Montague POPULATION 7,967	Rockland POPULATION 7,890
Maintenance	\$350,069.39	\$588,175.91	\$410,791.31	\$402,722.48
<i>Departmental</i>	<i>334,752.36</i>	<i>586,150.04</i>	<i>400,295.61</i>	<i>377,033.50</i>
General government	26,836.16	48,778.39	18,737.94	16,559.66
Protection of persons and property	31,986.09	51,835.70	15,537.67	22,961.12
Health and sanitation	20,504.70	24,506.62	13,972.44	15,051.04
Highways	26,952.46	68,886.14	33,512.03	27,029.30
Charities	100,849.43	164,977.86	112,593.50	161,896.13
Soldiers' benefits	5,926.07	8,443.60	18,262.73	13,166.08
Schools	108,253.81	191,026.55	169,980.67	104,330.84
Libraries	5,553.16	1,494.87	7,771.38	4,786.83
Recreation	467.29	8,236.30	3,824.50	3,744.11
Pensions	—	—	—	—
Unclassified	7,423.19	16,944.01	6,102.65	7,508.39
<i>Public service enterprises</i>	<i>15,317.03</i>	<i>—</i>	<i>10,495.80</i>	<i>25,688.98</i>
Electric light	—	—	—	—
Water	15,317.03	—	—	25,688.98
All other	—	—	10,495.80	—
<i>Cemeteries</i>	<i>—</i>	<i>3,045.87</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	11,734.45	5,690.56	7,199.82	8,007.95
<i>Loans, general purposes</i>	<i>11,254.45</i>	<i>5,690.56</i>	<i>7,199.82</i>	<i>7,207.95</i>
<i>Loans, public service enterprises</i>	<i>480.00</i>	<i>—</i>	<i>—</i>	<i>800.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	40,762.71	166,988.13	78,497.68	107,202.72
<i>Departmental</i>	<i>38,152.74</i>	<i>166,698.13</i>	<i>78,497.68</i>	<i>43,179.20</i>
General government	2,720.35	—	108.70	347.00
Protection of persons and property	1,285.97	4,538.68	1,366.32	570.00
Health and sanitation	17,747.66	56,030.55	581.02	562.80
Highways	15,998.88	81,784.05	16,110.74	37,825.94
Charities	214.88	119.45	222.50	—
Schools	—	14,911.92	53,962.14	940.48
Libraries	185.00	—	95.00	—
Recreation	—	—	312.65	2,932.98
Unclassified	—	9,313.48	5,738.61	—
<i>Public service enterprises</i>	<i>2,609.97</i>	<i>—</i>	<i>—</i>	<i>64,023.52</i>
Electric light	—	—	—	—
Water	2,609.97	—	—	64,023.52
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>290.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	294,568.86	276,000.00	220,100.00	323,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>44,568.86</i>	<i>26,000.00</i>	<i>23,000.00</i>	<i>23,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>250,000.00</i>	<i>250,000.00</i>	<i>197,100.00</i>	<i>300,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,213.51	293.35	2,425.47	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,213.51</i>	<i>293.35</i>	<i>2,425.47</i>	<i>—</i>
Refunds	577.26	1,738.32	3,319.84	784.75
Agency, trust, and investment	30,156.77	114,279.87	46,125.10	34,359.09
<i>Taxes and licenses for State</i>	<i>17,640.00</i>	<i>40,102.72</i>	<i>18,507.60</i>	<i>16,047.50</i>
<i>Taxes for county</i>	<i>8,607.80</i>	<i>67,589.42</i>	<i>24,270.91</i>	<i>14,757.40</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,217.37</i>	<i>3,743.32</i>	<i>2,213.09</i>	<i>1,291.40</i>
<i>All other</i>	<i>1,691.60</i>	<i>2,844.41</i>	<i>1,133.60</i>	<i>2,262.79</i>

RECAPITULATION.

Maintenance and interest	\$361,803.84	\$593,866.47	\$417,991.13	\$410,730.43
Permanent debt (except from sinking funds)	44,568.86	26,000.00	23,000.00	23,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	40,762.71	166,988.13	78,497.68	107,202.72
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	250,000.00	250,000.00	197,100.00	300,000.00
Transfers (except to sinking funds) and refunds	1,790.77	2,031.67	5,745.31	784.75
Agency, trust, and investment	30,156.77	114,279.87	46,125.10	34,359.09
Total payments	\$729,082.95	\$1,153,166.14	\$768,459.22	\$876,076.99
Balance on hand, including funds	92,244.25	10,243.41	81,339.63	58,023.38
GRAND TOTAL	\$821,327.20	\$1,163,409.55	\$849,798.85	\$934,100.37

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ware POPULATION 7,727	Concord POPULATION 7,723	Grafton POPULATION 7,681	Chelmsford POPULATION 7,595
REVENUE.	\$358,964.27	\$729,636.87	\$277,572.95	\$324,623.66
General	283,660.91	428,058.71	241,704.01	267,577.05
<i>Taxes</i>	<i>263,803.03</i>	<i>385,697.43</i>	<i>209,675.61</i>	<i>241,427.47</i>
Property, poll, and income	231,704.67	381,172.52	187,537.06	222,343.71
Corporation, bank, etc.	32,098.36	4,524.91	22,138.55	19,083.76
<i>Licenses and permits</i>	<i>5,082.60</i>	<i>4,041.25</i>	<i>4,903.50</i>	<i>3,766.10</i>
<i>Fines and forfeits</i>	<i>758.60</i>	<i>331.80</i>	<i>227.50</i>	<i>81.80</i>
<i>Grants and gifts</i>	<i>19,016.88</i>	<i>37,988.23</i>	<i>26,897.40</i>	<i>23,301.68</i>
For expenses	19,016.88	10,335.67	26,897.40	22,301.68
For outlays	—	27,652.56	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	70,303.36	301,578.16	35,868.94	57,046.61
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>12,327.20</i>	<i>19,302.10</i>	<i>8,394.20</i>	<i>14,479.37</i>
<i>Departmental</i>	<i>20,486.32</i>	<i>42,382.88</i>	<i>20,236.38</i>	<i>36,345.21</i>
General government	1,137.71	3,640.94	1,669.86	938.71
Protection of persons and property	147.64	282.03	121.03	356.05
Health and sanitation	477.14	7,496.20	1,181.33	401.64
Highways	79.55	3,977.22	3,502.21	5,829.08
Charities	14,009.25	16,445.90	12,060.51	24,783.14
Soldiers' benefits	316.75	50.00	—	246.00
Schools	4,012.83	10,446.70	1,413.89	3,625.74
Libraries	—	—	287.55	86.53
Recreation	—	—	—	—
Unclassified	305.45	43.89	—	78.32
<i>Public service enterprises</i>	<i>31,373.49</i>	<i>225,870.80</i>	<i>—</i>	<i>—</i>
Electric light	—	174,072.39	—	—
Water	31,373.49	51,798.41	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,598.53</i>	<i>3,183.48</i>	<i>2,156.53</i>	<i>1,092.14</i>
<i>Interest</i>	<i>3,517.82</i>	<i>10,838.90</i>	<i>5,081.83</i>	<i>5,129.89</i>
On sinking funds	—	850.42	—	—
On trust and investment funds	915.88	6,960.12	3,005.64	1,357.18
All other	2,601.94	3,028.36	2,076.19	3,772.71
NON-REVENUE.	\$145,417.75	\$225,389.84	\$252,401.09	\$114,938.82
Offsets to outlays	6,243.00	15,799.19	7,259.70	9,175.00
<i>Departmental</i>	<i>6,243.00</i>	<i>8,454.05</i>	<i>7,259.70</i>	<i>9,175.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>7,345.14</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	100,000.00	117,021.70	180,600.00	70,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>7,000.00</i>	<i>5,600.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>110,000.00</i>	<i>175,000.00</i>	<i>70,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>21.70</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	853.25	22,867.42	2,883.49	692.92
<i>From sinking funds</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>853.25</i>	<i>20,867.42</i>	<i>2,883.49</i>	<i>692.92</i>
Refunds	1,307.65	1,252.92	1,900.70	1,527.71
Agency, trust, and investment	37,013.85	68,448.61	59,757.20	33,543.19
<i>Taxes and licenses for State</i>	<i>11,156.63</i>	<i>18,503.48</i>	<i>9,065.00</i>	<i>13,617.50</i>
<i>Taxes for county</i>	<i>17,910.59</i>	<i>15,521.98</i>	<i>8,485.15</i>	<i>11,410.20</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>7,074.33</i>	<i>33,004.89</i>	<i>41,051.85</i>	<i>2,049.82</i>
<i>All other</i>	<i>872.30</i>	<i>1,418.26</i>	<i>1,155.20</i>	<i>6,465.67</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$365,207.27	\$745,436.06	\$284,832.65	\$333,798.66
Premiums	—	21.70	—	—
Municipal indebtedness	100,000.00	117,000.00	180,600.00	70,000.00
Transfers and refunds	2,160.90	24,120.34	4,784.19	2,220.63
Agency, trust, and investment	37,013.85	68,448.61	59,757.20	33,543.19
Total receipts	\$504,382.02	\$955,026.71	\$529,974.04	\$439,562.48
Balance on hand, including funds	70,948.38	35,747.05	104,705.92	504.26
GRAND TOTAL	\$575,330.40	\$990,773.76	\$634,679.96	\$440,066.74

Graded According to Population of 1935 — Continued.

PAYMENTS.	Ware POPULATION 7,727	Concord POPULATION 7,723	Grafton POPULATION 7,681	Chelmsford POPULATION 7,595
Maintenance	\$314,020.32	\$564,195.22	\$261,401.80	\$299,755.61
<i>Departmental</i>	<i>286,076.00</i>	<i>405,009.69</i>	<i>257,946.16</i>	<i>296,734.95</i>
General government	17,771.08	24,580.48	15,734.67	14,990.15
Protection of persons and property	16,760.70	61,544.81	11,095.04	22,746.66
Health and sanitation	11,895.09	26,268.80	9,080.41	9,034.37
Highways	48,473.67	56,575.78	34,809.24	45,953.12
Charities	78,153.31	57,684.12	72,867.65	80,770.93
Soldiers' benefits	8,060.71	1,763.34	4,619.78	2,342.08
Schools	91,286.29	149,898.23	97,594.08	104,981.25
Libraries	2,670.12	15,387.08	8,484.58	3,603.62
Recreation	2,717.52	5,610.35	570.70	1,614.53
Pensions	1,033.35	—	—	—
Unclassified	7,254.16	5,696.70	3,090.01	10,698.24
<i>Public service enterprises</i>	<i>22,439.16</i>	<i>151,837.76</i>	—	—
Electric light	—	134,331.45	—	—
Water	21,946.96	17,506.31	—	—
All other	492.20	—	—	—
<i>Cemeteries</i>	<i>5,505.16</i>	<i>5,790.98</i>	<i>3,021.73</i>	<i>3,015.16</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>1,556.79</i>	<i>433.91</i>	<i>5.50</i>
Interest	3,636.37	21,629.74	2,480.00	2,021.24
<i>Loans, general purposes</i>	<i>3,478.87</i>	<i>13,095.99</i>	<i>2,480.00</i>	<i>2,021.24</i>
<i>Loans, public service enterprises</i>	<i>157.50</i>	<i>8,533.75</i>	—	—
<i>Loans, cemeteries</i>	<i>—</i>	—	—	—
Outlays	28,523.97	71,696.46	32,898.88	20,442.09
<i>Departmental</i>	<i>14,873.44</i>	<i>57,595.80</i>	<i>32,453.76</i>	<i>20,442.09</i>
General government	1,596.67	252.39	—	6,186.62
Protection of persons and property	234.45	343.69	8,123.83	299.18
Health and sanitation	439.30	225.94	153.94	19.50
Highways	12,406.12	22,027.28	19,775.36	12,409.06
Charities	—	—	—	—
Schools	83.22	30,177.93	3,601.88	145.65
Libraries	—	4,568.57	798.75	—
Recreation	113.68	—	—	417.08
Unclassified	—	—	—	965.00
<i>Public service enterprises</i>	<i>13,650.53</i>	<i>14,100.66</i>	—	—
Electric light	—	6,371.45	—	—
Water	13,650.53	7,729.21	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>445.12</i>	<i>—</i>
Municipal indebtedness	111,000.00	166,500.00	239,000.00	81,166.00
<i>From sinking funds</i>	<i>—</i>	<i>2,000.00</i>	—	—
<i>From revenue and other sources</i>	<i>11,000.00</i>	<i>54,500.00</i>	<i>14,000.00</i>	<i>11,166.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>110,000.00</i>	<i>225,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	—	—	—
Transfers	853.25	22,867.42	2,883.49	692.92
<i>To sinking funds from revenue</i>	<i>—</i>	<i>1.00</i>	—	—
<i>All other</i>	<i>853.25</i>	<i>22,866.42</i>	<i>2,883.49</i>	<i>692.92</i>
Refunds	1,307.65	1,252.92	1,900.70	1,527.71
Agency, trust, and investment	37,465.43	67,660.58	59,708.10	34,006.82
<i>Taxes and licenses for State</i>	<i>11,156.63</i>	<i>18,503.48</i>	<i>9,065.00</i>	<i>13,617.50</i>
<i>Taxes for county</i>	<i>17,910.59</i>	<i>15,521.98</i>	<i>8,485.15</i>	<i>11,410.20</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	—	—	—
<i>Sinking and other permanent funds</i>	<i>7,535.91</i>	<i>32,231.41</i>	<i>40,989.55</i>	<i>3,086.50</i>
<i>All other</i>	<i>872.30</i>	<i>1,403.71</i>	<i>1,168.40</i>	<i>5,892.62</i>
RECAPITULATION.				
Maintenance and interest	\$317,656.69	\$585,824.96	\$263,881.80	\$301,776.85
Permanent debt (except from sinking funds)	11,000.00	54,500.00	14,000.00	11,166.00
Sinking fund requirements from revenue	—	1.00	—	—
Outlays	28,523.97	71,696.46	32,898.88	20,442.09
Permanent debt from sinking funds	—	2,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	100,000.00	110,000.00	225,000.00	70,000.00
Transfers (except to sinking funds) and refunds	2,160.90	24,119.34	4,784.19	2,220.63
Agency, trust, and investment	37,465.43	67,660.58	59,708.10	34,006.82
Total payments	\$496,806.99	\$915,802.34	\$600,272.97	\$439,612.39
<i>Balance on hand, including funds</i>	<i>78,523.41</i>	<i>74,971.42</i>	<i>34,406.99</i>	<i>454.35</i>
GRAND TOTAL	\$575,330.40	\$990,773.76	\$634,679.96	\$440,066.74

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Whitman POPULATION 7,591	Randolph POPULATION 7,580	Franklin POPULATION 7,494	Walpole POPULATION 7,449
REVENUE.	\$426,870.62	\$396,909.60	\$429,260.60	\$631,782.39
General	328,184.76	307,202.17	334,991.34	531,132.93
<i>Taxes</i>	<i>286,881.46</i>	<i>270,779.68</i>	<i>301,486.39</i>	<i>500,905.74</i>
Property, poll, and income	267,349.16	266,801.87	266,393.37	373,235.28
Corporation, bank, etc.	19,512.30	3,977.79	35,093.02	127,670.46
<i>Licenses and permits</i>	<i>4,607.60</i>	<i>3,226.50</i>	<i>6,622.00</i>	<i>7,760.60</i>
<i>Fines and forfeits</i>	<i>285.40</i>	<i>164.67</i>	<i>323.94</i>	<i>199.32</i>
<i>Grants and gifts</i>	<i>36,532.40</i>	<i>32,858.66</i>	<i>27,669.01</i>	<i>22,277.27</i>
For expenses	36,532.40	29,608.56	19,616.29	11,117.27
For outlays	—	3,250.00	7,942.72	11,160.00
<i>All other</i>	<i>—</i>	<i>172.88</i>	<i>—</i>	<i>—</i>
Commercial	98,685.86	89,707.43	94,269.26	100,649.46
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7,789.67</i>
To meet expenses	—	—	—	4,644.83
To meet outlays	—	—	—	3,144.84
<i>Privileges</i>	<i>12,958.44</i>	<i>10,851.99</i>	<i>11,237.07</i>	<i>18,726.99</i>
<i>Departmental</i>	<i>63,907.27</i>	<i>46,079.82</i>	<i>57,742.04</i>	<i>18,698.10</i>
General government	3,771.50	1,118.98	246.20	1,162.93
Protection of persons and property	206.42	99.11	159.78	1,025.19
Health and sanitation	1,816.24	683.57	457.87	4,666.99
Highways	—	3,052.80	4,630.55	358.36
Charities	30,322.96	34,759.15	21,600.72	3,767.19
Soldiers' benefits	750.00	719.00	930.00	—
Schools	16,787.19	5,559.21	9,662.42	7,383.18
Libraries	252.96	—	—	312.76
Recreation	—	88.00	54.50	20.00
Unclassified	—	—	—	1.50
<i>Public service enterprises</i>	<i>27,126.58</i>	<i>23,093.28</i>	<i>40,393.80</i>	<i>45,403.94</i>
Electric light	—	—	—	—
Water	27,126.58	23,093.28	40,393.80	45,403.94
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>4,693.67</i>	<i>9,682.34</i>	<i>4,896.35</i>	<i>10,030.76</i>
On sinking funds	—	—	—	—
On trust and investment funds	415.71	426.13	25.15	4,101.48
All other	4,277.86	9,256.21	4,871.20	5,929.28
NON-REVENUE.	\$232,044.82	\$329,318.40	\$190,437.74	\$302,512.61
Offsets to outlays	48,243.31	—	6,403.24	2,202.32
<i>Departmental</i>	<i>48,243.31</i>	<i>—</i>	<i>6,403.24</i>	<i>2,202.32</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	150,000.00	308,069.60	156,000.00	236,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>55,000.00</i>	<i>6,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>252,600.00</i>	<i>150,000.00</i>	<i>236,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>569.60</i>	<i>—</i>	<i>—</i>
Transfers	181.20	408.79	440.70	4,250.45
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	181.20	408.79	440.70	4,250.45
Refunds	1,271.33	1,201.00	1,083.90	1,433.92
Agency, trust, and investment	32,348.98	19,639.01	26,509.90	58,625.92
<i>Taxes and licenses for State</i>	<i>16,170.00</i>	<i>11,637.60</i>	<i>17,284.83</i>	<i>26,276.88</i>
<i>Taxes for county</i>	<i>14,870.06</i>	<i>6,678.76</i>	<i>8,428.47</i>	<i>12,792.14</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>42.63</i>	<i>980.56</i>	<i>—</i>	<i>18,075.80</i>
<i>All other</i>	<i>1,266.40</i>	<i>1,342.20</i>	<i>796.60</i>	<i>1,485.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$475,113.93	\$396,909.60	\$435,663.84	\$633,984.71
Premiums	—	569.60	—	—
Municipal indebtedness	150,000.00	307,500.00	156,000.00	236,000.00
Transfers and refunds	1,452.53	1,609.79	1,524.60	5,684.37
Agency, trust, and investment	32,348.98	19,639.01	26,509.90	58,625.92
Total receipts	\$658,915.44	\$726,228.00	\$619,698.34	\$934,295.00
<i>Balance on hand, including funds</i>	<i>30,416.24</i>	<i>74,162.22</i>	<i>61,621.56</i>	<i>119,689.67</i>
GRAND TOTAL	\$689,331.68	\$800,390.22	\$681,319.90	\$1,053,984.67

Graded According to Population of 1935 — Continued.

PAYMENTS.	Whitman POPULATION 7,591	Randolph POPULATION 7,580	Franklin POPULATION 7,494	Walpole POPULATION 7,449
Maintenance	\$363,323.63	\$361,366.92	\$335,714.79	\$445,270.99
<i>Departmental</i>	<i>339,161.22</i>	<i>347,172.68</i>	<i>311,755.96</i>	<i>420,911.01</i>
General government	22,538.27	23,913.48	14,513.93	31,452.59
Protection of persons and property	21,431.25	26,921.27	27,771.97	40,530.66
Health and sanitation	17,622.49	12,831.66	14,808.75	25,212.80
Highways	30,802.20	38,459.59	35,584.05	60,261.61
Charities	122,942.05	111,480.35	84,648.75	53,469.36
Soldiers' benefits	2,800.89	6,657.04	8,295.42	3,062.51
Schools	111,748.65	111,397.88	119,862.64	177,480.45
Libraries	3,322.26	578.15	1,800.00	10,499.11
Recreation	1,530.85	209.68	1,587.37	7,243.86
Pensions	—	—	—	—
Unclassified	4,422.31	14,723.58	2,883.08	11,698.06
<i>Public service enterprises</i>	<i>24,162.41</i>	<i>14,173.98</i>	<i>25,648.83</i>	<i>24,210.2</i>
Electric light	—	—	—	—
Water	24,162.41	14,173.98	23,648.83	24,210.29
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>310.00</i>	<i>134.60</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>20.26</i>	<i>—</i>	<i>15.09</i>
Interest	5,753.88	6,143.17	8,492.81	17,609.98
<i>Loans, general purposes</i>	<i>5,570.13</i>	<i>5,549.42</i>	<i>7,414.81</i>	<i>14,672.48</i>
<i>Loans, public service enterprises</i>	<i>183.75</i>	<i>593.75</i>	<i>1,078.00</i>	<i>2,937.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	86,833.95	58,324.64	38,897.35	83,272.09
<i>Departmental</i>	<i>82,865.16</i>	<i>52,325.06</i>	<i>38,897.35</i>	<i>74,365.16</i>
General government	344.30	2,572.50	206.26	286.20
Protection of persons and property	—	10,500.00	2,101.72	399.34
Health and sanitation	3,404.14	281.51	4,762.92	6,283.05
Highways	75,589.73	14,018.21	21,601.82	41,600.63
Charities	—	—	—	—
Schools	2,765.54	24,652.84	8,220.62	22,532.62
Libraries	—	300.00	—	—
Recreation	761.45	—	—	—
Unclassified	—	—	2,004.01	3,263.32
<i>Public service enterprises</i>	<i>3,968.79</i>	<i>5,999.58</i>	<i>—</i>	<i>8,906.93</i>
Electric light	—	—	—	—
Water	3,968.79	5,999.58	—	8,906.93
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	170,000.00	271,000.00	184,500.00	332,675.81
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>20,000.00</i>	<i>16,000.00</i>	<i>34,500.00</i>	<i>71,675.81</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>255,000.00</i>	<i>150,000.00</i>	<i>261,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	181.20	408.79	440.70	4,250.45
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>181.20</i>	<i>408.79</i>	<i>440.70</i>	<i>4,250.45</i>
Refunds	1,271.33	1,201.00	1,083.90	1,433.92
Agency, trust, and investment	32,583.49	19,682.70	26,509.90	63,418.00
<i>Taxes and licenses for State</i>	<i>16,170.00</i>	<i>11,637.50</i>	<i>17,284.83</i>	<i>26,276.88</i>
<i>Taxes for county</i>	<i>14,370.05</i>	<i>5,678.75</i>	<i>8,428.47</i>	<i>12,792.14</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>277.04</i>	<i>1,011.65</i>	<i>—</i>	<i>22,865.38</i>
<i>All other</i>	<i>1,266.40</i>	<i>1,354.80</i>	<i>796.60</i>	<i>1,483.80</i>
RECAPITULATION.				
Maintenance and interest	\$369,077.51	\$367,510.09	\$344,207.60	\$462,880.97
Permanent debt (except from sinking funds)	20,000.00	16,000.00	34,500.00	71,675.81
Sinking fund requirements from revenue	—	—	—	—
Outlays	86,833.95	58,324.64	38,897.35	83,272.09
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	255,000.00	150,000.00	261,000.00
Transfers (except to sinking funds) and refunds	1,452.53	1,609.79	1,524.60	5,684.37
Agency, trust, and investment	32,583.49	19,682.70	26,509.90	63,418.00
Total payments	\$659,947.48	\$718,127.22	\$595,639.45	\$947,931.24
<i>Balance on hand, including funds</i>	<i>29,884.20</i>	<i>82,263.00</i>	<i>85,680.45</i>	<i>106,053.43</i>
GRAND TOTAL	\$689,331.68	\$800,390.22	\$681,319.90	\$1,053,984.67

¹ Includes \$415.55 paid from Federal grants for outlays.² Includes \$3,436.05 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hingham POPULATION 7,330	Agawam POPULATION 7,206	North Andover POPULATION 7,164	Shrewsbury POPULATION 7,144
REVENUE.	\$634,745.23	\$397,708.11	\$403,336.88	\$544,771.25
General	424,397.59	330,123.95	335,132.24	344,624.19
<i>Taxes</i>	<i>400,805.19</i>	<i>300,263.91</i>	<i>312,689.17</i>	<i>315,105.98</i>
Property, poll, and income	398,562.96	295,523.77	280,337.21	312,500.60
Corporation, bank, etc.	2,242.23	4,740.14	32,351.96	2,605.38
<i>Licenses and permits</i>	<i>6,967.60</i>	<i>9,181.18</i>	<i>3,253.25</i>	<i>16,476.60</i>
<i>Fines and forfeits</i>	<i>166.50</i>	<i>1,507.50</i>	<i>185.00</i>	<i>415.60</i>
<i>Grants and gifts</i>	<i>17,456.92</i>	<i>19,371.36</i>	<i>19,024.82</i>	<i>12,626.21</i>
For expenses	17,456.92	19,371.36	19,024.82	12,626.21
For outlays	—	—	—	—
All other	1.68	—	—	—
Commercial	210,347.64	67,584.16	68,204.64	200,147.06
<i>Special assessments</i>	<i>1,601.90</i>	—	<i>571.66</i>	—
To meet expenses	1,601.90	—	152.25	—
To meet outlays	—	—	419.31	—
<i>Privileges</i>	<i>19,977.66</i>	<i>14,005.87</i>	<i>23,008.10</i>	<i>16,897.69</i>
<i>Departmental</i>	<i>61,996.54</i>	<i>20,034.69</i>	<i>17,185.36</i>	<i>29,367.42</i>
General government	2,446.77	456.05	301.90	1,545.95
Protection of persons and property	1,992.40	53.05	613.90	119.40
Health and sanitation	849.51	1,325.03	2,777.69	367.78
Highways	136.60	2,717.72	139.01	2,145.32
Charities	23,085.61	12,322.91	11,001.44	21,926.75
Soldiers' benefits	455.50	120.00	31.50	722.00
Schools	32,955.65	2,637.63	2,032.45	2,104.28
Libraries	—	62.30	287.47	253.94
Recreation	25.27	—	—	—
Unclassified	49.23	340.00	—	182.00
<i>Public service enterprises</i>	<i>118,414.86</i>	<i>26,042.36</i>	<i>23,141.89</i>	<i>143,302.50</i>
Electric light	118,414.86	—	—	113,576.68
Water	—	26,042.36	23,141.89	29,725.82
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	<i>3,574.05</i>
<i>Interest</i>	<i>8,356.68</i>	<i>7,501.24</i>	<i>4,297.73</i>	<i>7,005.40</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,009.43	1,146.75	507.21	2,400.69
All other	7,347.25	6,354.49	3,790.52	4,604.71
NON-REVENUE.	\$61,636.17	\$258,343.93	\$278,802.80	\$356,158.03
Offsets to outlays	—	15,654.43	11,111.07	4,906.00
<i>Departmental</i>	—	<i>15,654.43</i>	<i>6,845.00</i>	<i>4,906.00</i>
<i>Public service enterprises</i>	—	—	<i>4,266.07</i>	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	208,000.00	232,350.00	300,000.00
<i>Loans, general purposes</i>	—	<i>8,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	<i>200,000.00</i>	<i>232,350.00</i>	<i>300,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	517.63	—	439.10	1,785.77
<i>From sinking funds</i>	—	—	—	—
All other	517.63	—	439.10	1,785.77
Refunds	1,677.08	401.04	2,457.78	2,635.89
Agency, trust, and investment	59,441.46	34,288.46	32,444.85	46,830.37
<i>Taxes and licenses for State</i>	<i>26,862.60</i>	<i>17,395.00</i>	<i>17,027.50</i>	<i>16,782.50</i>
<i>Taxes for county</i>	<i>24,670.76</i>	<i>14,598.81</i>	<i>13,354.12</i>	<i>15,708.99</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>5,323.95</i>	<i>553.45</i>	<i>1,240.03</i>	<i>12,725.28</i>
All other	2,584.25	1,741.20	823.20	1,613.60
RECAPITULATION.				
Revenue and offsets to outlays	\$634,745.23	\$413,362.54	\$414,447.95	\$549,677.25
Premiums	—	208,000.00	232,350.00	300,000.00
Municipal indebtedness	—	401.04	2,896.88	4,421.66
Transfers and refunds	2,194.71	—	—	—
Agency, trust, and investment	59,441.46	34,288.46	32,444.85	46,830.37
Total receipts	\$696,381.40	\$656,052.04	\$682,139.68	\$900,929.28
Balance on hand, including funds	244,448.16	54,482.23	50,700.46	201,475.66
GRAND TOTAL	\$940,829.56	\$710,534.27	\$732,840.14	\$1,102,404.94

PAYMENTS.	Hingham POPULATION 7,330	Agawam POPULATION 7,206	North Andover POPULATION 7,164	Shrewsbury POPULATION 7,144
Maintenance	\$534,954.38	\$313,621.04	\$362,383.05	\$411,043.88
<i>Departmental</i>	<i>444,430.49</i>	<i>293,110.85</i>	<i>337,095.50</i>	<i>298,178.11</i>
General government	31,337.16	13,618.53	21,352.18	19,172.30
Protection of persons and property	79,012.19	14,346.70	36,977.47	23,444.88
Health and sanitation	24,413.72	12,782.96	19,047.97	10,495.89
Highways	48,628.72	31,085.70	55,175.87	36,706.26
Charities	73,941.40	66,095.66	71,283.56	67,375.43
Soldiers' benefits	5,026.50	8,048.49	4,399.98	2,642.97
Schools	161,018.22	139,310.41	110,747.32	124,097.29
Libraries	2,809.66	2,547.18	6,104.45	7,411.96
Recreation	11,377.55	850.69	4,582.32	2,173.52
Pensions	—	—	—	—
Unclassified	6,865.37	4,424.53	7,424.38	4,657.61
<i>Public service enterprises</i>	<i>90,512.77</i>	<i>20,507.19</i>	<i>25,287.55</i>	<i>108,173.85</i>
Electric light	90,512.77	—	—	87,173.35
Water	—	20,507.19	25,287.55	21,000.00
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,692.42</i>
<i>Administration of trust funds</i>	<i>11.12</i>	<i>3.00</i>	<i>—</i>	<i>—</i>
Interest	4,677.62	9,631.10	3,570.93	9,556.07
<i>Loans, general purposes</i>	<i>4,677.62</i>	<i>8,247.85</i>	<i>3,233.43</i>	<i>7,097.32</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,383.75</i>	<i>337.50</i>	<i>2,458.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	68,637.58	52,543.36	46,360.69	33,018.03
<i>Departmental</i>	<i>50,813.86</i>	<i>50,615.50</i>	<i>33,113.81</i>	<i>11,016.33</i>
General government	11,417.44	671.15	982.76	—
Protection of persons and property	22,221.35	1,022.80	9,940.00	—
Health and sanitation	3,685.61	16,814.71	5,399.37	3,621.36
Highways	6,261.68	30,988.75	18,496.20	4,662.50
Charities	53.00	—	—	—
Schools	2,253.65	1,118.09	1,886.00	2,732.47
Libraries	—	—	—	—
Recreation	4,921.13	—	1,310.95	—
Unclassified	—	—	98.53	—
<i>Public service enterprises</i>	<i>17,823.72</i>	<i>1,927.86</i>	<i>8,246.88</i>	<i>21,326.10</i>
Electric light	17,823.72	—	—	13,626.10
Water	—	1,927.86	8,246.88	7,700.00
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>675.60</i>
Municipal indebtedness	32,665.74	274,500.00	239,350.00	347,100.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>32,665.74</i>	<i>49,500.00</i>	<i>7,000.00</i>	<i>47,100.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>225,000.00</i>	<i>232,350.00</i>	<i>300,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	517.63	—	439.10	1,785.77
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>517.63</i>	<i>—</i>	<i>439.10</i>	<i>1,785.77</i>
Refunds	1,677.08	401.04	2,457.78	2,635.89
Agency, trust, and investment	59,299.04	34,284.46	32,671.05	45,535.64
<i>Taxes and licenses for State</i>	<i>26,862.50</i>	<i>17,395.00</i>	<i>17,027.50</i>	<i>16,782.50</i>
<i>Taxes for county</i>	<i>24,670.76</i>	<i>14,598.81</i>	<i>13,354.12</i>	<i>15,708.99</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,170.53</i>	<i>549.45</i>	<i>1,466.23</i>	<i>11,430.55</i>
<i>All other</i>	<i>2,595.25</i>	<i>1,741.20</i>	<i>823.20</i>	<i>1,613.60</i>
RECAPITULATION.				
Maintenance and interest	\$539,632.00	\$323,252.14	\$365,953.98	\$420,599.95
Permanent debt (except from sinking funds)	32,665.74	49,500.00	7,000.00	47,100.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	68,637.58	52,543.36	46,360.69	33,018.03
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	225,000.00	232,350.00	300,000.00
Transfers (except to sinking funds) and refunds	2,194.71	401.04	2,896.88	4,421.66
Agency, trust, and investment	59,299.04	34,284.46	32,671.05	45,535.64
Total payments	\$702,429.07	\$684,981.00	\$687,232.60	\$850,675.28
<i>Balance on hand, including funds</i>	<i>238,400.49</i>	<i>25,553.27</i>	<i>45,607.54</i>	<i>251,729.66</i>
GRAND TOTAL	\$940,829.56	\$710,534.27	\$732,840.14	\$1,102,404.94

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Maynard POPULATION 7,107	Millbury POPULATION 6,879	South Hadley POPULATION 6,838	Billerica POPULATION 6,650
REVENUE.	\$361,770.60	\$306,996.30	\$422,318.47	\$402,038.72
General	286,121.06	268,135.72	283,203.10	331,774.62
<i>Taxes</i>	<i>261,987.00</i>	<i>248,191.96</i>	<i>255,114.05</i>	<i>301,641.21</i>
Property, poll, and income	208,466.43	207,231.12	236,705.54	287,319.14
Corporation, bank, etc.	53,520.57	40,960.84	18,408.51	14,322.07
<i>Licenses and permits</i>	<i>8,376.50</i>	<i>3,009.55</i>	<i>2,839.50</i>	<i>5,714.00</i>
<i>Fines and forfeits</i>	<i>907.45</i>	<i>175.70</i>	<i>509.15</i>	<i>142.00</i>
<i>Grants and gifts</i>	<i>14,850.11</i>	<i>16,755.51</i>	<i>24,740.40</i>	<i>24,277.41</i>
For expenses	14,850.11	16,755.51	12,258.26	24,277.41
For outlays	—	—	12,482.14	—
<i>All other</i>	—	—	—	—
Commercial	75,649.54	38,860.58	139,115.37	70,264.10
<i>Special assessments</i>	<i>9,576.74</i>	—	<i>219.00</i>	—
To meet expenses	2,876.74	—	—	—
To meet outlays	6,700.00	—	219.00	—
<i>Privileges</i>	<i>12,764.60</i>	<i>11,919.40</i>	<i>11,346.67</i>	<i>9,839.39</i>
<i>Departmental</i>	<i>22,436.89</i>	<i>21,796.63</i>	<i>21,439.21</i>	<i>35,588.65</i>
General government	188.50	1,224.50	627.80	254.94
Protection of persons and property	762.87	111.14	296.24	273.57
Health and sanitation	3,222.38	615.72	719.82	337.93
Highways	3,070.02	125.40	—	4,740.43
Charities	14,163.82	17,895.50	14,573.50	23,563.92
Soldiers' benefits	60.00	210.00	230.00	678.00
Schools	525.87	1,586.41	4,921.26	5,736.91
Libraries	63.04	19.96	40.59	—
Recreation	—	—	—	—
Unclassified	¹ 380.39	8.00	30.00	2.95
<i>Public service enterprises</i>	<i>21,992.97</i>	—	<i>100,523.82</i>	<i>16,676.84</i>
Electric light	—	—	100,523.82	—
Water	21,992.97	—	—	16,676.84
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,015.25</i>	<i>2,623.33</i>	—	<i>2,431.00</i>
<i>Interest</i>	<i>5,863.09</i>	<i>2,521.22</i>	<i>5,586.67</i>	<i>5,727.72</i>
On sinking funds	—	—	—	—
On trust and investment funds	6.00	110.84	359.42	1,203.12
All other	5,857.09	2,410.38	5,227.25	4,524.60
NON-REVENUE.	\$52,443.38	\$227,373.98	\$116,277.92	\$228,749.21
Offsets to outlays	20,102.97	14,737.81	7,593.70	14,974.94
<i>Departmental</i>	<i>20,102.97</i>	<i>14,737.81</i>	<i>7,593.70</i>	<i>14,974.94</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	185,000.00	61,691.50	175,000.00
<i>Loans, general purposes</i>	—	<i>2,500.00</i>	<i>4,000.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	<i>7,500.00</i>	<i>11,691.50</i>	—
<i>Temporary loans (including revenue loans)</i>	—	<i>175,000.00</i>	<i>46,000.00</i>	<i>175,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	204.00	2,265.15	789.27
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	<i>204.00</i>	<i>2,265.15</i>	<i>789.27</i>
Refunds	716.36	358.71	362.60	694.64
Agency, trust, and investment	31,624.05	27,073.46	44,364.97	37,290.36
<i>Taxes and licenses for State</i>	<i>13,551.66</i>	<i>12,005.00</i>	<i>16,047.50</i>	<i>17,517.50</i>
<i>Taxes for county</i>	<i>11,307.40</i>	<i>11,237.09</i>	<i>25,783.37</i>	<i>14,699.62</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>5,941.19</i>	<i>2,540.57</i>	<i>265.04</i>	<i>4,059.24</i>
<i>All other</i>	<i>823.80</i>	<i>1,290.80</i>	<i>2,269.06</i>	<i>1,014.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$381,873.57	\$321,734.11	\$429,912.17	\$417,013.66
Premiums	—	—	—	—
Municipal indebtedness	—	185,000.00	61,691.50	175,000.00
Transfers and refunds	716.36	562.71	2,627.75	1,483.91
Agency, trust, and investment	31,624.05	27,073.46	44,364.97	37,290.36
Total receipts	\$414,213.98	\$534,370.28	\$538,596.39	\$630,787.93
<i>Balance on hand, including funds</i>	<i>89,061.98</i>	<i>50,848.09</i>	<i>36,492.80</i>	<i>28,216.55</i>
GRAND TOTAL	\$503,275.96	\$585,218.37	\$575,089.19	\$659,004.48

¹ Includes \$.39 from administration of trust funds.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Maynard POPULATION 7,107	Millbury POPULATION 6,879	South Hadley POPULATION 6,838	Billerica POPULATION 6,650
Maintenance	\$279,699.35	\$276,409.13	\$314,654.77	\$353,358.37
<i>Departmental</i>	<i>263,685.92</i>	<i>272,696.39</i>	<i>237,033.16</i>	<i>330,426.16</i>
General government	14,887.54	16,165.81	15,436.38	22,763.10
Protection of persons and property	22,986.30	22,469.45	12,155.11	29,459.03
Health and sanitation	17,027.56	7,933.84	8,032.87	9,087.74
Highways	40,385.19	39,758.09	26,332.76	53,399.52
Charities	56,205.49	75,893.15	52,228.12	86,275.71
Soldiers' benefits	6,992.84	4,312.44	6,679.55	6,275.15
Schools	94,482.54	95,802.30	108,421.34	117,543.10
Libraries	3,714.87	3,351.12	4,200.00	1,025.15
Recreation	1,078.32	718.54	433.59	753.33
Pensions	—	—	—	—
Unclassified	5,925.27	6,291.65	3,113.44	3,844.33
<i>Public service enterprises</i>	<i>10,799.39</i>	<i>—</i>	<i>77,621.61</i>	<i>18,897.55</i>
Electric light	—	—	77,621.61	—
Water	10,799.39	—	—	18,897.55
All other	—	—	—	—
<i>Cemeteries</i>	<i>5,213.65</i>	<i>3,712.74</i>	<i>—</i>	<i>4,034.66</i>
<i>Administration of trust funds</i>	<i>.39</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	8,337.50	3,083.22	9,145.30	6,756.87
<i>Loans, general purposes</i>	<i>8,337.50</i>	<i>3,083.22</i>	<i>9,145.30</i>	<i>5,038.87</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,718.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	62,013.39	45,736.37	74,451.75	59,967.92
<i>Departmental</i>	<i>59,948.36</i>	<i>45,167.93</i>	<i>58,606.11</i>	<i>50,246.26</i>
General government	2,311.42	3,276.75	—	88.50
Protection of persons and property	9,925.00	—	559.50	9,095.00
Health and sanitation	7,695.71	1,397.20	2,114.65	—
Highways	34,380.05	36,225.74	47,281.30	34,206.55
Charities	—	—	—	—
Schools	294.51	598.44	6,218.38	6,856.21
Libraries	—	—	—	—
Recreation	2,341.67	3,669.80	2,332.28	—
Unclassified	3,000.00	—	—	—
<i>Public service enterprises</i>	<i>1,194.91</i>	<i>—</i>	<i>15,945.64</i>	<i>6,308.05</i>
Electric light	—	—	15,945.64	—
Water	1,194.91	—	—	6,308.05
All other	—	—	—	—
<i>Cemeteries</i>	<i>870.12</i>	<i>568.44</i>	<i>—</i>	<i>3,413.61</i>
Municipal indebtedness	19,000.00	195,084.54	90,305.92	184,600.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>19,000.00</i>	<i>12,584.54</i>	<i>32,614.42</i>	<i>34,600.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>7,500.00</i>	<i>11,691.50</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>175,000.00</i>	<i>46,000.00</i>	<i>150,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	204.00	2,265.15	789.27
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>204.00</i>	<i>2,265.15</i>	<i>789.27</i>
Refunds	716.36	358.71	362.60	694.64
Agency, trust, and investment	31,127.65	26,954.30	43,659.84	35,728.47
<i>Taxes and licenses for State</i>	<i>13,551.66</i>	<i>12,005.00</i>	<i>16,047.50</i>	<i>17,517.50</i>
<i>Taxes for county</i>	<i>11,307.40</i>	<i>11,237.09</i>	<i>25,783.37</i>	<i>14,699.62</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,441.19</i>	<i>2,413.81</i>	<i>260.04</i>	<i>2,491.95</i>
<i>All other</i>	<i>827.40</i>	<i>1,298.40</i>	<i>1,568.93</i>	<i>1,019.40</i>
RECAPITULATION.				
Maintenance and interest	\$288,036.85	\$279,492.35	\$323,800.07	\$360,115.24
Permanent debt (except from sinking funds)	19,000.00	12,584.54	32,614.42	34,600.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	62,013.39	45,736.37	74,451.75	59,967.92
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	7,500.00	11,691.50	—
Temporary loans	—	175,000.00	46,000.00	150,000.00
Transfers (except to sinking funds) and refunds	716.36	562.71	2,627.75	1,483.91
Agency, trust, and investment	31,127.65	26,954.30	43,659.84	35,728.47
Total payments	\$400,894.25	\$547,830.27	\$534,845.33	\$641,895.54
Balance on hand, including funds	102,381.71	37,388.10	40,243.86	17,108.94
GRAND TOTAL	\$503,275.96	\$585,218.37	\$575,089.19	\$659,004.48

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchendon POPULATION 6,603	Tewksbury POPULATION 6,563	Mansfield POPULATION 6,543	Falmouth POPULATION 6,537
REVENUE.	\$355,388.83	\$217,274.98	\$504,864.31	\$679,399.48
General	280,950.68	191,749.50	310,952.09	556,388.44
<i>Taxes</i>	<i>213,119.19</i>	<i>173,633.08</i>	<i>289,145.33</i>	<i>522,572.73</i>
Property, poll, and income	220,179.72	171,792.63	256,986.49	522,124.19
Corporation, bank, etc.	22,969.47	1,840.45	32,158.84	448.54
<i>Licenses and permits</i>	<i>5,435.00</i>	<i>1,527.15</i>	<i>5,004.00</i>	<i>13,216.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>276.00</i>	<i>344.93</i>	<i>1,675.00</i>
<i>Grants and gifts</i>	<i>32,337.36</i>	<i>16,313.27</i>	<i>16,457.83</i>	<i>18,924.71</i>
For expenses	32,337.36	16,313.27	16,457.83	18,924.71
For outlays	—	—	—	—
<i>All other</i>	<i>29.13</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	74,438.15	25,525.48	193,912.22	123,011.04
<i>Special assessments</i>	<i>5,233.15</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	5,233.15	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>10,505.32</i>	<i>4,819.82</i>	<i>11,645.17</i>	<i>17,371.78</i>
<i>Departmental</i>	<i>32,657.27</i>	<i>16,801.20</i>	<i>19,420.02</i>	<i>36,361.90</i>
General government	462.25	294.73	1,769.82	1,042.15
Protection of persons and property	90.11	86.46	193.66	1,087.77
Health and sanitation	1,991.32	124.25	996.67	2,704.17
Highways	1,620.90	4,993.98	114.61	—
Charities	27,266.27	10,730.90	13,735.48	18,806.15
Soldiers' benefits	430.00	33.81	677.00	307.50
Schools	197.81	516.80	613.34	5,351.73
Libraries	122.82	9.00	301.37	110.16
Recreation	—	—	—	6,942.27
Unclassified	475.79	11.27	1,018.07	10.00
<i>Public service enterprises</i>	<i>14,163.93</i>	<i>—</i>	<i>159,244.26</i>	<i>60,527.09</i>
Electric light	—	—	133,823.12	—
Water	14,150.83	—	25,421.14	60,527.09
All other	13.10	—	—	—
<i>Cemeteries</i>	<i>4,272.70</i>	<i>7.50</i>	<i>—</i>	<i>2,024.64</i>
<i>Interest</i>	<i>7,605.78</i>	<i>3,896.96</i>	<i>3,602.77</i>	<i>6,725.63</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,052.03	216.74	121.30	1,085.96
All other	4,553.75	3,680.22	3,481.47	5,639.67
NON-REVENUE.	\$249,380.65	\$157,280.65	\$286,191.30	\$286,123.05
Offsets to outlays	3,249.33	4,979.80	3,036.11	13,972.26
<i>Departmental</i>	<i>3,249.33</i>	<i>4,979.80</i>	<i>3,036.11</i>	<i>13,972.26</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	200,000.00	135,000.00	230,000.00	158,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	<i>135,000.00</i>	<i>230,000.00</i>	<i>158,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,750.28	1,500.00	22,657.64	3,001.69
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	2,750.28	1,500.00	22,657.64	3,001.69
Refunds	1,510.43	199.23	1,258.14	2,416.17
Agency, trust, and investment	41,870.61	15,601.62	29,239.41	108,732.93
<i>Taxes and licenses for State</i>	<i>11,149.50</i>	<i>8,085.00</i>	<i>14,210.00</i>	<i>35,770.00</i>
<i>Taxes for county</i>	<i>10,434.44</i>	<i>6,784.44</i>	<i>10,744.95</i>	<i>60,355.08</i>
<i>Reimbursements for grade crossings</i>	<i>19,160.47</i>	<i>46.58</i>	<i>3,280.06</i>	<i>11,415.65</i>
<i>Sinking and other permanent funds</i>	<i>1,126.20</i>	<i>685.60</i>	<i>1,004.40</i>	<i>1,192.20</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$358,638.16	\$222,254.78	\$507,900.42	\$693,371.74
Premiums	—	—	—	—
Municipal indebtedness	200,000.00	135,000.00	230,000.00	158,000.00
Transfers and refunds	4,260.71	1,699.23	23,915.78	5,417.86
Agency, trust, and investment	41,870.61	15,601.62	29,239.41	108,732.93
Total receipts	\$604,769.48	\$374,555.63	\$791,055.61	\$965,522.53
<i>Balance on hand, including funds</i>	<i>78,973.95</i>	<i>59,184.58</i>	<i>63,775.74</i>	<i>124,900.65</i>
GRAND TOTAL	\$683,743.43	\$433,740.21	\$854,831.35	\$1,090,423.18

Graded According to Population of 1935 — Continued.

PAYMENTS.	Winchendon POPULATION 6,603	Tewksbury POPULATION 6,563	Mansfield POPULATION 6,543	Falmouth POPULATION 6,537
Maintenance	\$312,388.49	\$158,498.28	\$432,089.31	\$528,856.86
<i>Departmental</i>	<i>299,366.60</i>	<i>158,490.78</i>	<i>281,927.88</i>	<i>488,572.75</i>
General government	16,167.78	13,414.53	19,452.76	25,096.03
Protection of persons and property	16,355.40	12,628.68	24,396.31	91,064.87
Health and sanitation	11,072.81	2,804.77	12,089.98	23,845.55
Highways	40,640.50	36,749.75	37,602.19	79,891.92
Charities	110,250.54	32,784.12	64,971.18	95,224.07
Soldiers' benefits	5,426.64	1,254.02	3,443.33	4,734.64
Schools	86,754.84	54,491.00	102,342.00	138,920.57
Libraries	4,599.80	—	3,898.96	5,522.63
Recreation	752.15	372.49	2,248.59	12,018.19
Pensions	627.56	—	—	1,080.00
Unclassified	6,718.58	2,499.62	11,482.58	11,174.28
<i>Public service enterprises</i>	<i>9,249.24</i>	<i>—</i>	<i>149,821.99</i>	<i>38,110.72</i>
Electric light	—	—	123,708.73	—
Water	9,249.24	—	26,113.26	38,110.72
All other	—	—	—	—
<i>Cemeteries</i>	<i>8,750.96</i>	<i>7.50</i>	<i>589.44</i>	<i>2,173.39</i>
<i>Administration of trust funds</i>	<i>21.69</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	8,231.98	2,319.70	5,633.66	10,406.98
<i>Loans, general purposes</i>	<i>8,231.98</i>	<i>2,319.70</i>	<i>5,248.66</i>	<i>8,020.73</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,380.00</i>	<i>2,386.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	19,322.50	26,802.11	43,655.89	74,371.60
<i>Departmental</i>	<i>18,364.67</i>	<i>26,802.11</i>	<i>13,837.48</i>	<i>57,521.11</i>
General government	869.80	184.00	—	2,365.28
Protection of persons and property	226.25	912.54	5,700.00	5,759.49
Health and sanitation	471.81	—	—	1,215.57
Highways	7,964.31	17,134.02	5,432.48	42,788.11
Charities	—	—	—	—
Schools	8,832.50	4,077.55	—	2,062.37
Libraries	—	—	—	908.67
Recreation	—	—	—	2,421.62
Unclassified	—	4,494.00	2,705.00	—
<i>Public service enterprises</i>	<i>957.83</i>	<i>—</i>	<i>29,818.41</i>	<i>16,850.49</i>
Electric light	—	—	9,801.30	—
Water	957.83	—	20,017.11	16,850.49
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	210,000.00	174,200.00	286,500.00	209,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>20,000.00</i>	<i>19,200.00</i>	<i>26,500.00</i>	<i>51,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>190,000.00</i>	<i>165,000.00</i>	<i>260,000.00</i>	<i>158,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,750.28	1,500.00	22,657.64	3,001.69
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,750.28</i>	<i>1,500.00</i>	<i>22,657.64</i>	<i>3,001.69</i>
Refunds	1,510.43	199.23	1,258.14	2,416.17
Agency, trust, and investment	41,853.32	17,401.16	26,720.59	109,000.05
<i>Taxes and licenses for State</i>	<i>11,149.50</i>	<i>8,085.00</i>	<i>14,210.00</i>	<i>35,770.00</i>
<i>Taxes for county</i>	<i>10,434.44</i>	<i>6,784.44</i>	<i>10,744.95</i>	<i>60,355.08</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>19,146.78</i>	<i>1,763.32</i>	<i>761.24</i>	<i>11,682.77</i>
<i>All other</i>	<i>1,122.60</i>	<i>768.40</i>	<i>1,004.40</i>	<i>1,192.20</i>
RECAPITULATION.				
Maintenance and interest	\$320,620.47	\$160,817.98	\$437,722.97	\$539,263.84
Permanent debt (except from sinking funds)	20,000.00	19,200.00	26,500.00	51,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	19,322.50	26,802.11	43,655.89	74,371.60
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	190,000.00	165,000.00	260,000.00	158,000.00
Transfers (except to sinking funds) and refunds	4,260.71	1,699.23	23,915.78	5,417.86
Agency, trust, and investment	41,853.32	17,401.16	26,720.59	109,000.05
Total payments	\$596,057.00	\$380,920.48	\$818,515.23	\$937,553.35
Balance on hand, including funds	87,686.43	52,819.73	56,816.12	152,869.83
GRAND TOTAL	\$683,743.43	\$433,740.21	\$854,831.35	\$1,090,423.18

¹ Includes \$3,033.13 paid from Federal grants for outlays.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Auburn POPULATION 6,535	Canton POPULATION 6,505	Dracut POPULATION 6,500	Spencer POPULATION 6,487
REVENUE.	\$318,554.84	\$440,279.82	\$322,349.77	\$310,205.19
General	275,400.31	357,936.73	279,497.12	243,950.41
<i>Taxes</i>	<i>255,998.08</i>	<i>336,454.39</i>	<i>248,698.82</i>	<i>187,774.61</i>
Property, poll, and income	245,557.54	305,097.74	229,541.32	175,668.77
Corporation, bank, etc.	10,440.54	31,356.65	19,157.50	12,105.84
<i>Licenses and permits</i>	<i>2,698.50</i>	<i>5,951.60</i>	<i>3,705.00</i>	<i>7,639.00</i>
<i>Fines and forfeits</i>	<i>92.00</i>	<i>221.75</i>	<i>19.25</i>	<i>328.65</i>
<i>Grants and gifts</i>	<i>16,611.73</i>	<i>15,309.09</i>	<i>26,944.55</i>	<i>48,208.15</i>
For expenses	16,611.73	15,309.09	26,944.55	31,808.15
For outlays	—	—	—	16,400.00
<i>All other</i>	<i>—</i>	<i>—</i>	<i>129.50</i>	<i>—</i>
Commercial	43,154.53	82,343.09	42,852.65	66,254.78
<i>Special assessments</i>	<i>1.75</i>	<i>2,098.42</i>	<i>—</i>	<i>—</i>
To meet expenses	1.75	2,098.42	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>11,630.44</i>	<i>11,918.84</i>	<i>6,452.28</i>	<i>10,602.96</i>
<i>Departmental</i>	<i>23,761.53</i>	<i>36,004.65</i>	<i>30,148.72</i>	<i>32,197.98</i>
General government	443.25	245.65	246.20	801.10
Protection of persons and property	278.45	1,907.91	409.09	117.23
Health and sanitation	2,562.86	1,725.94	99.00	918.80
Highways	524.16	155.65	14,995.75	9,793.26
Charities	18,112.45	28,107.54	12,549.37	17,419.48
Soldiers' benefits	371.50	442.50	686.00	350.00
Schools	1,312.09	3,241.70	1,012.83	2,210.12
Libraries	119.32	162.73	2.47	260.50
Recreation	15.00	—	—	3.00
Unclassified	12.45	15.03	148.01	324.49
<i>Public service enterprises</i>	<i>—</i>	<i>23,510.45</i>	<i>—</i>	<i>13,773.40</i>
Electric light	—	—	—	—
Water	—	23,510.45	—	13,773.40
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,480.89</i>	<i>3,063.95</i>	<i>81.50</i>	<i>414.85</i>
<i>Interest</i>	<i>6,289.92</i>	<i>5,746.78</i>	<i>6,170.15</i>	<i>9,265.59</i>
On sinking funds	—	—	—	—
On trust and investment funds	286.01	481.98	450.02	5,819.70
All other	6,003.91	5,264.80	5,720.13	3,445.89
NON-REVENUE.	\$196,337.08	\$285,082.32	\$180,323.40	\$223,007.48
Offsets to outlays	12,761.74	1,213.71	3,762.36	15,015.93
<i>Departmental</i>	<i>12,761.74</i>	<i>1,213.71</i>	<i>3,762.36</i>	<i>15,015.93</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	156,881.89	254,718.96	159,217.12	181,598.32
<i>Loans, general purposes</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>12,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>4,881.89</i>	<i>4,718.96</i>	<i>—</i>	<i>3,198.32</i>
<i>Temporary loans (including revenue loans)</i>	<i>142,000.00</i>	<i>260,000.00</i>	<i>155,000.00</i>	<i>166,400.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>4,217.12</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	318.76	646.10	450.02	5,221.73
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	318.76	646.10	450.02	5,221.73
Refunds	729.55	1,146.00	101.91	959.95
Agency, trust, and investment	25,645.14	27,357.55	16,791.99	20,211.55
<i>Taxes and licenses for State</i>	<i>11,882.50</i>	<i>16,097.11</i>	<i>8,575.00</i>	<i>9,432.50</i>
<i>Taxes for county</i>	<i>11,122.42</i>	<i>7,830.70</i>	<i>7,195.62</i>	<i>8,829.14</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,058.42</i>	<i>2,860.74</i>	<i>72.87</i>	<i>930.11</i>
<i>All other</i>	<i>1,531.80</i>	<i>569.00</i>	<i>943.50</i>	<i>1,019.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$331,316.58	\$441,493.53	\$326,112.13	\$325,221.12
Premiums	—	—	—	—
Municipal indebtedness	156,881.89	254,718.96	159,217.12	181,598.32
Transfers and refunds	1,048.31	1,792.10	551.93	6,181.68
Agency, trust, and investment	25,645.14	27,357.55	16,791.99	20,211.55
Total receipts	\$514,891.92	\$725,362.14	\$502,673.17	\$533,212.67
Balance on hand, including funds	\$5,660.67	117,058.86	23,686.65	34,128.62
GRAND TOTAL	\$600,552.59	\$842,421.00	\$526,359.82	\$567,341.29

Graded According to Population of 1935 — Continued.

PAYMENTS.	Auburn POPULATION 6,535	Canton POPULATION 6,505	Dracut POPULATION 6,500	Spencer POPULATION 6,487
Maintenance	\$238,379.41	\$365,483.40	\$255,983.23	\$253,857.15
<i>Departmental</i>	<i>236,104.78</i>	<i>336,768.86</i>	<i>255,448.53</i>	<i>241,702.19</i>
General government	11,644.63	21,151.34	15,269.06	14,195.55
Protection of persons and property	9,752.10	42,829.78	14,599.80	12,978.83
Health and sanitation	13,051.41	22,403.58	5,609.18	9,863.99
Highways	30,225.98	35,923.96	52,397.86	59,623.32
Charities	57,981.32	91,106.86	54,138.62	66,296.71
Soldiers' benefits	5,458.39	7,440.80	2,127.17	3,987.72
Schools	94,199.40	95,648.73	101,343.19	65,969.55
Libraries	3,312.60	6,880.30	2,363.76	3,191.64
Recreation	2,111.62	4,137.26	437.78	1,140.40
Pensions	405.03	1,149.72	2,000.00	—
Unclassified	7,962.30	8,096.53	5,162.11	4,454.48
<i>Public service enterprises</i>	—	<i>22,218.02</i>	—	<i>7,978.13</i>
Electric light	—	—	—	—
Water	—	22,218.02	—	7,978.13
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,274.63</i>	<i>6,496.52</i>	<i>534.70</i>	<i>523.99</i>
<i>Administration of trust funds</i>	—	—	—	<i>3,652.84</i>
Interest	9,927.75	6,189.26	4,540.57	7,609.63
<i>Loans, general purposes</i>	<i>9,927.75</i>	<i>6,636.76</i>	<i>4,640.57</i>	<i>6,632.13</i>
<i>Loans, public service enterprises</i>	—	<i>552.60</i>	—	<i>977.60</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	34,778.61	35,978.15	20,804.66	47,301.17
<i>Departmental</i>	<i>34,778.61</i>	<i>35,628.16</i>	<i>20,804.66</i>	<i>35,478.20</i>
General government	—	608.19	241.74	—
Protection of persons and property	—	1,551.20	—	—
Health and sanitation	485.90	9,331.51	75.00	—
Highways	30,215.28	8,385.49	17,403.71	11,673.83
Charities	—	—	191.49	—
Schools	2,342.43	15,751.76	215.00	23,804.37
Libraries	235.00	—	—	—
Recreation	1,500.00	—	2,677.72	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	<i>550.00</i>	—	<i>11,822.97</i>
Electric light	—	—	—	—
Water	—	350.00	—	11,822.97
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	247,672.15	345,139.72	198,878.37	193,562.19
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>134,265.26</i>	<i>40,420.76</i>	<i>23,878.37</i>	<i>23,963.87</i>
<i>Bonds refunded, current year</i>	<i>4,881.89</i>	<i>4,718.96</i>	—	<i>3,198.32</i>
<i>Temporary loans (including revenue loans)</i>	<i>208,525.00</i>	<i>300,000.00</i>	<i>175,000.00</i>	<i>166,400.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	318.76	646.10	450.02	5,221.73
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>318.76</i>	<i>646.10</i>	<i>450.02</i>	<i>5,221.73</i>
Refunds	729.55	1,146.00	101.91	959.95
Agency, trust, and investment	25,594.36	27,202.43	16,300.62	20,245.05
<i>Taxes and licenses for State</i>	<i>11,882.50</i>	<i>16,097.11</i>	<i>8,675.00</i>	<i>9,432.50</i>
<i>Taxes for county</i>	<i>11,122.42</i>	<i>7,830.70</i>	<i>7,196.62</i>	<i>8,829.14</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,010.64</i>	<i>2,696.62</i>	<i>81.50</i>	<i>961.81</i>
<i>All other</i>	<i>1,678.80</i>	<i>578.00</i>	<i>948.50</i>	<i>1,021.60</i>
RECAPITULATION.				
Maintenance and interest	\$248,307.16	\$371,672.66	\$260,523.80	\$261,466.78
Permanent debt (except from sinking funds)	134,265.26	40,420.76	23,878.37	23,963.87
Sinking fund requirements from revenue	—	—	—	—
Outlays	34,778.61	35,978.15	20,804.66	47,301.17
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	4,881.89	4,718.96	—	3,198.32
Temporary loans	208,525.00	300,000.00	175,000.00	166,400.00
Transfers (except to sinking funds) and refunds	1,048.31	1,792.10	551.93	6,181.68
Agency, trust, and investment	25,594.36	27,202.43	16,300.62	20,245.05
Total payments	\$557,400.59	\$781,785.06	\$497,559.38	\$528,756.87
Balance on hand, including funds	43,152.00	60,635.94	28,800.44	38,584.42
GRAND TOTAL	\$600,552.59	\$842,421.00	\$526,359.82	\$567,341.29

¹ Includes \$651.31 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Amherst POPULATION 6,473	Uxbridge POPULATION 6,397	Great Barrington POPULATION 6,369	Ipswich POPULATION 6,217
REVENUE.	\$369,900.78	\$340,400.08	\$341,849.71	\$498,342.14
General	312,148.56	283,571.29	302,910.37	327,617.87
<i>Taxes</i>	<i>290,623.08</i>	<i>242,309.51</i>	<i>270,809.67</i>	<i>275,767.38</i>
Property, poll, and income	287,817.14	216,912.80	244,741.30	270,287.24
Corporation, bank, etc.	2,805.94	25,396.71	26,068.37	5,480.14
<i>Licenses and permits</i>	<i>3,475.00</i>	<i>7,719.00</i>	<i>9,206.50</i>	<i>6,185.00</i>
<i>Fines and forfeits</i>	<i>607.65</i>	<i>626.00</i>	<i>727.35</i>	<i>178.55</i>
<i>Grants and gifts</i>	<i>17,442.83</i>	<i>33,012.28</i>	<i>22,055.56</i>	<i>46,486.94</i>
For expenses	17,442.83	14,512.28	22,055.56	18,136.94
For outlays	—	18,500.00	—	28,350.00
All other	—	4.50	111.29	—
Commercial	57,752.22	56,828.79	38,939.34	170,724.27
<i>Special assessments</i>	<i>250.00</i>	—	—	<i>1,648.50</i>
To meet expenses	—	—	—	1,648.50
To meet outlays	250.00	—	—	—
<i>Privileges</i>	<i>15,664.77</i>	<i>13,438.47</i>	<i>13,623.26</i>	<i>10,464.64</i>
<i>Departmental</i>	<i>38,950.62</i>	<i>17,403.82</i>	<i>20,958.72</i>	<i>27,118.62</i>
General government	2,560.00	178.74	695.00	517.35
Protection of persons and property	185.36	83.76	132.53	176.75
Health and sanitation	4,574.37	707.12	225.00	248.94
Highways	1,798.07	1,540.72	636.00	1,512.41
Charities	11,687.84	14,349.35	12,956.72	11,886.71
Soldiers' benefits	120.00	—	483.25	588.00
Schools	17,727.48	343.43	4,827.63	3,602.71
Libraries	297.50	81.80	889.59	—
Recreation	—	—	—	8,093.75
Unclassified	—	118.90	113.00	492.00
<i>Public service enterprises</i>	—	<i>21,221.05</i>	—	<i>122,700.32</i>
Electric light	—	—	—	101,168.06
Water	—	21,221.05	—	21,488.66
All other	—	—	—	43.60
<i>Cemeteries</i>	<i>539.98</i>	—	<i>1,707.50</i>	<i>2,724.76</i>
<i>Interest</i>	<i>2,346.85</i>	<i>4,765.46</i>	<i>2,649.86</i>	<i>6,067.43</i>
On sinking funds	—	—	—	—
On trust and investment funds	674.72	2,732.91	233.45	1,670.77
All other	1,672.13	2,032.54	2,416.41	4,396.66
NON-REVENUE.	\$179,120.30	\$201,703.35	\$195,343.30	\$417,298.29
Offsets to outlays	10,937.52	19,016.80	10,963.55	4,273.96
<i>Departmental</i>	<i>10,937.52</i>	<i>19,016.80</i>	<i>10,963.55</i>	<i>4,221.25</i>
<i>Public service enterprises</i>	—	—	—	<i>52.71</i>
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	114,088.80	150,000.00	140,337.94	375,762.80
<i>Loans, general purposes</i>	<i>74,000.00</i>	—	<i>65,000.00</i>	<i>22,300.00</i>
<i>Loans, public service enterprises</i>	—	—	—	<i>30,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>150,000.00</i>	<i>75,000.00</i>	<i>323,350.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>88.80</i>	—	<i>337.94</i>	<i>112.80</i>
Transfers	2,509.49	2,094.63	—	3,702.48
<i>From sinking funds</i>	—	—	—	—
All other	2,509.49	2,094.63	—	3,702.48
Refunds	939.90	393.33	1,395.94	1,699.87
Agency, trust, and investment	50,644.59	30,198.59	42,645.87	31,859.18
<i>Taxes and licenses for State</i>	<i>17,640.00</i>	<i>15,077.45</i>	<i>16,691.90</i>	<i>12,876.53</i>
<i>Taxes for county</i>	<i>28,342.03</i>	<i>14,103.69</i>	<i>20,869.60</i>	<i>10,087.65</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,049.76</i>	<i>155.25</i>	<i>3,884.57</i>	<i>8,053.40</i>
All other	1,612.80	862.20	1,199.80	841.60
RECAPITULATION.				
Revenue and offsets to outlays	\$380,838.30	\$359,416.88	\$352,813.26	\$502,616.10
Premiums	88.80	—	337.94	112.80
Municipal indebtedness	114,000.00	150,000.00	140,000.00	375,650.00
Transfers and refunds	3,449.39	2,487.96	1,395.94	5,402.35
Agency, trust, and investment	50,644.59	30,198.59	42,645.87	31,859.18
Total receipts	\$549,021.08	\$542,103.43	\$537,193.01	\$915,640.43
Balance on hand, including funds	78,621.29	82,429.82	80,831.78	23,546.92
GRAND TOTAL	\$627,642.37	\$624,533.25	\$627,024.79	\$939,187.35

Graded According to Population of 1935 — Continued.

PAYMENTS.	Amherst POPULATION 6,473	Uxbridge POPULATION 6,397	Great Barrington POPULATION 6,369	Ipswich POPULATION 6,217
Maintenance	\$301,103.83	\$252,950.96	\$320,403.07	\$383,116.43
<i>Departmental</i>	<i>299,230.42</i>	<i>238,055.76</i>	<i>315,418.96</i>	<i>295,712.48</i>
General government	17,709.26	12,535.68	15,140.19	18,953.89
Protection of persons and property	33,885.58	15,649.99	18,514.00	35,020.21
Health and sanitation	13,408.12	13,693.65	11,194.61	10,933.49
Highways	45,213.80	28,610.20	66,845.94	31,169.62
Charities	53,530.62	57,655.09	84,660.63	70,123.98
Soldiers' benefits	2,976.49	5,650.71	3,157.00	6,722.00
Schools	122,463.87	95,547.54	99,954.85	105,010.21
Libraries	1,703.96	4,476.52	10,249.80	2,015.11
Recreation	1,300.25	707.18	2,424.83	7,130.99
Pensions	—	—	1,824.96	300.00
Unclassified	7,038.47	3,529.20	1,452.15	8,332.98
<i>Public service enterprises</i>	<i>—</i>	<i>14,883.05</i>	<i>—</i>	<i>82,951.60</i>
Electric light	—	—	—	70,312.39
Water	—	14,883.05	—	12,628.09
All other	—	—	—	11.12
<i>Cemeteries</i>	<i>1,865.73</i>	<i>—</i>	<i>4,984.11</i>	<i>4,452.85</i>
<i>Administration of trust funds</i>	<i>7.68</i>	<i>12.15</i>	<i>—</i>	<i>—</i>
Interest	4,132.99	5,799.51	315.28	8,879.41
<i>Loans, general purposes</i>	<i>4,132.99</i>	<i>5,799.51</i>	<i>315.28</i>	<i>6,350.63</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,528.83</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	125,273.45	135,218.09	22,061.17	141,387.23
<i>Departmental</i>	<i>125,273.45</i>	<i>131,718.78</i>	<i>22,061.17</i>	<i>79,971.61</i>
General government	17,182.14	423.55	—	—
Protection of persons and property	306.00	6,429.99	—	4,148.03
Health and sanitation	2,802.34	590.00	—	3,341.60
Highways	34,144.97	43,266.92	15,291.22	35,048.15
Charities	—	—	—	—
Schools	70,838.00	81,008.32	6,769.95	37,365.48
Libraries	—	—	—	—
Recreation	—	—	—	68.35
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>3,499.31</i>	<i>—</i>	<i>61,415.62</i>
Electric light	—	—	—	54,816.85
Water	—	3,499.31	—	6,598.77
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	65,000.00	164,000.00	78,000.00	340,903.99
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>15,000.00</i>	<i>14,000.00</i>	<i>3,000.00</i>	<i>142,553.99</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>150,000.00</i>	<i>75,000.00</i>	<i>298,350.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,509.49	2,094.63	—	3,702.48
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,509.49</i>	<i>2,094.63</i>	<i>—</i>	<i>3,702.48</i>
Refunds	939.90	393.33	1,395.94	1,699.87
Agency, trust, and investment	50,464.16	30,292.12	42,879.32	29,715.05
<i>Taxes and licenses for State</i>	<i>17,640.00</i>	<i>15,077.45</i>	<i>16,691.90</i>	<i>12,376.53</i>
<i>Taxes for county</i>	<i>23,342.03</i>	<i>14,103.69</i>	<i>20,869.60</i>	<i>10,087.65</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,865.73</i>	<i>248.78</i>	<i>4,118.02</i>	<i>5,909.27</i>
<i>All other</i>	<i>1,616.40</i>	<i>\$62.20</i>	<i>1,199.80</i>	<i>841.60</i>
RECAPITULATION.				
Maintenance and interest	\$305,236.82	\$258,750.47	\$320,718.35	\$391,995.84
Permanent debt (except from sinking funds)	15,000.00	14,000.00	3,000.00	142,553.99
Sinking fund requirements from revenue	—	—	—	—
Outlays	125,273.45	135,218.09	22,061.17	141,387.23
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	150,000.00	75,000.00	298,350.00
Transfers (except to sinking funds) and refunds	3,449.39	2,487.96	1,395.94	5,402.35
Agency, trust, and investment	50,464.16	30,292.12	42,879.32	29,715.05
Total payments	\$549,423.82	\$599,748.64	\$465,054.78	\$909,404.46
Balance on hand, including funds	73,218.55	33,734.61	161,970.01	29,782.89
GRAND TOTAL	\$627,642.37	\$624,533.25	\$627,024.79	\$939,187.35

¹ Includes \$5,000 paid from gifts for outlays.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Westborough POPULATION 6,073	Wareham POPULATION 6,047	Foxborough POPULATION 5,834	Abington POPULATION 5,696
REVENUE.	\$259,097.48	\$445,964.41	\$293,659.39	\$387,348.29
General	198,101.93	382,633.97	230,365.33	313,562.35
<i>Taxes</i>	<i>166,614.63</i>	<i>337,943.68</i>	<i>211,784.66</i>	<i>251,761.23</i>
Property, poll, and income	160,564.17	332,163.36	198,846.54	241,249.07
Corporation, bank, etc.	6,050.36	5,780.32	12,938.02	10,512.16
<i>Licenses and permits</i>	<i>3,026.80</i>	<i>16,119.00</i>	<i>1,360.50</i>	<i>3,986.25</i>
<i>Fines and forfeits</i>	<i>170.00</i>	<i>351.06</i>	<i>413.37</i>	<i>202.05</i>
<i>Grants and gifts</i>	<i>28,290.90</i>	<i>29,220.24</i>	<i>16,806.90</i>	<i>57,612.82</i>
For expenses	28,290.90	29,220.24	16,806.90	31,171.01
For outlays	—	—	—	26,441.81
<i>All other</i>	—	—	—	—
Commercial	60,995.55	63,330.44	63,294.06	73,785.94
<i>Special assessments</i>	—	—	41.43	—
To meet expenses	—	—	41.43	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>9,179.74</i>	<i>15,660.42</i>	<i>9,986.92</i>	<i>9,948.74</i>
<i>Departmental</i>	<i>28,776.08</i>	<i>40,091.48</i>	<i>22,372.45</i>	<i>27,998.72</i>
General government	1,459.35	772.75	7.50	569.09
Protection of persons and property	179.71	215.03	177.06	249.18
Health and sanitation	7,615.93	938.09	250.50	580.87
Highways	4,646.95	554.00	1,515.00	22.79
Charities	12,356.16	27,261.19	19,091.25	26,021.59
Soldiers' benefits	404.70	505.00	—	255.00
Schools	1,742.76	7,955.92	1,225.74	81.48
Libraries	120.52	—	105.40	218.72
Recreation	—	1,633.00	—	—
Unclassified	250.00	256.50	—	—
<i>Public service enterprises</i>	<i>15,170.36</i>	—	<i>26,798.48</i>	<i>29,594.13</i>
Electric light	—	—	—	—
Water	15,170.36	—	26,798.48	29,594.13
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,986.88</i>	<i>2,628.57</i>	—	—
<i>Interest</i>	<i>4,882.49</i>	<i>4,949.97</i>	<i>4,094.78</i>	<i>6,244.35</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,473.53	150.00	594.62	370.08
All other	3,408.96	4,799.97	3,500.16	5,874.27
NON-REVENUE.	\$107,096.12	\$125,117.62	\$236,297.83	\$359,477.55
Offsets to outlays	6,277.76	641.00	2,900.00	13,305.99
<i>Departmental</i>	<i>6,277.76</i>	<i>641.00</i>	<i>2,900.00</i>	<i>13,305.99</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	66,800.00	50,000.00	215,000.00	321,000.00
<i>Loans, general purposes</i>	—	—	—	<i>23,500.00</i>
<i>Loans, public service enterprises</i>	—	—	—	<i>9,500.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>66,800.00</i>	<i>50,000.00</i>	<i>215,000.00</i>	<i>288,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	2,775.66	150.00	194.43	419.30
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	2,775.66	150.00	194.43	419.30
Refunds	798.85	1,257.33	500.57	2,012.12
Agency, trust, and investment	30,443.85	73,069.29	17,702.83	22,740.14
<i>Taxes and licenses for State</i>	<i>8,950.89</i>	<i>22,824.40</i>	<i>10,902.50</i>	<i>11,270.00</i>
<i>Taxes for county</i>	<i>8,370.48</i>	<i>20,953.25</i>	<i>5,320.10</i>	<i>10,363.97</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>11,993.08</i>	<i>2,081.90</i>	<i>740.63</i>	<i>371.97</i>
<i>All other</i>	<i>1,129.40</i>	<i>27,209.74</i>	<i>759.60</i>	<i>734.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$265,375.24	\$446,605.41	\$296,559.39	\$400,654.28
Premiums	—	—	—	—
Municipal indebtedness	66,800.00	50,000.00	215,000.00	321,000.00
Transfers and refunds	3,574.51	1,407.33	695.00	2,431.42
Agency, trust, and investment	30,443.85	73,069.29	17,702.83	22,740.14
Total receipts	\$366,193.60	\$571,082.03	\$529,957.22	\$746,825.84
Balance on hand, including funds	38,402.37	56,722.90	64,206.55	72,649.64
GRAND TOTAL	\$404,595.97	\$627,804.93	\$594,163.77	\$819,475.48

Graded According to Population of 1935 — Continued.

PAYMENTS.	Westborough POPULATION 6,073	Wareham POPULATION 6,047	Foxborough POPULATION 5,834	Abington POPULATION 5,696
Maintenance	\$217,250.27	\$380,002.18	\$228,317.79	\$303,074.98
<i>Departmental</i>	<i>204,754.22</i>	<i>376,069.63</i>	<i>214,185.18</i>	<i>288,645.20</i>
General government	11,784.89	23,558.88	12,883.73	15,927.78
Protection of persons and property	13,255.18	25,445.91	19,017.84	17,749.08
Health and sanitation	12,596.70	27,016.85	5,943.15	11,737.64
Highways	34,809.52	33,759.75	33,792.64	26,452.54
Charities	52,107.09	117,035.90	60,781.77	107,555.55
Soldiers' benefits	4,161.46	5,627.33	2,310.31	4,727.22
Schools	64,549.76	126,641.22	70,562.22	91,014.59
Libraries	5,415.42	2,300.00	2,668.70	5,588.37
Recreation	250.78	8,758.83	672.46	3,392.84
Pensions	—	—	1,300.00	—
Unclassified	5,823.42	5,924.96	4,252.36	4,499.59
<i>Public service enterprises</i>	<i>8,202.84</i>	<i>—</i>	<i>14,132.61</i>	<i>14,429.78</i>
Electric light	—	—	—	—
Water	8,202.84	—	14,132.61	14,429.78
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,293.21</i>	<i>3,932.55</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,248.88	739.27	5,407.81	5,511.63
<i>Loans, general purposes</i>	<i>1,248.88</i>	<i>739.27</i>	<i>3,314.06</i>	<i>3,828.35</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,093.75</i>	<i>1,683.28</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	31,506.72	42,635.93	21,372.51	107,883.79
<i>Departmental</i>	<i>29,805.10</i>	<i>42,635.93</i>	<i>16,272.51</i>	<i>87,091.23</i>
General government	—	2,466.64	—	749.77
Protection of persons and property	11,996.98	5,994.86	—	145.04
Health and sanitation	—	6,076.32	3,009.01	477.97
Highways	16,607.17	21,226.91	10,296.91	22,823.30
Charities	—	—	—	—
Schools	1,300.95	6,500.00	—	60,920.12
Libraries	—	—	—	—
Recreation	—	371.20	912.47	1,975.03
Unclassified	—	—	2,054.12	—
<i>Public service enterprises</i>	<i>1,000.00</i>	<i>—</i>	<i>5,100.00</i>	<i>20,792.56</i>
Electric light	—	—	—	—
Water	1,000.00	—	5,100.00	20,792.56
All other	—	—	—	—
<i>Cemeteries</i>	<i>701.62</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	83,200.00	62,000.00	241,500.00	316,387.22
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,800.00</i>	<i>12,000.00</i>	<i>25,500.00</i>	<i>29,387.22</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>81,400.00</i>	<i>50,000.00</i>	<i>216,000.00</i>	<i>287,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,775.66	150.00	194.43	419.30
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,775.66</i>	<i>150.00</i>	<i>194.43</i>	<i>419.30</i>
Refunds	798.85	1,257.33	500.57	2,012.12
Agency, trust, and investment	30,576.08	73,168.74	20,213.46	22,730.74
<i>Taxes and licenses for State</i>	<i>8,950.89</i>	<i>22,824.40</i>	<i>10,902.50</i>	<i>11,270.00</i>
<i>Taxes for county</i>	<i>8,370.43</i>	<i>20,933.25</i>	<i>5,320.10</i>	<i>10,363.97</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>12,125.31</i>	<i>2,076.05</i>	<i>3,251.26</i>	<i>371.57</i>
<i>All other</i>	<i>1,129.40</i>	<i>27,315.04</i>	<i>739.60</i>	<i>725.20</i>
RECAPITULATION.				
Maintenance and interest	\$218,499.15	\$380,741.45	\$233,725.60	\$308,586.61
Permanent debt (except from sinking funds)	1,800.00	12,000.00	25,500.00	29,387.22
Sinking fund requirements from revenue	—	—	—	—
Outlays	31,506.72	42,635.93	21,372.51	107,883.79
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	81,400.00	50,000.00	216,000.00	287,000.00
Transfers (except to sinking funds) and refunds	3,574.51	1,407.33	695.00	2,431.42
Agency, trust, and investment	30,576.08	73,168.74	20,213.46	22,730.74
Total payments	\$367,356.46	\$559,953.45	\$517,506.57	\$758,019.78
<i>Balance on hand, including funds</i>	<i>37,239.51</i>	<i>67,851.48</i>	<i>76,657.20</i>	<i>61,455.70</i>
GRAND TOTAL	\$404,595.97	\$627,804.93	\$594,163.77	\$819,475.48

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Somerset POPULATION 5,656	Orange POPULATION 5,383	Easton POPULATION 5,294	Monson POPULATION 5,193
REVENUE.	\$404,712.98	\$321,106.83	\$255,831.77	\$217,911.06
General	329,491.97	251,190.91	208,499.39	171,500.36
<i>Taxes</i>	<i>296,473.45</i>	<i>219,842.79</i>	<i>165,693.07</i>	<i>139,395.86</i>
Property, poll, and income	294,878.67	206,389.36	158,793.01	129,401.49
Corporation, bank, etc.	1,594.78	13,453.43	6,900.06	9,993.87
<i>Licenses and permits</i>	<i>1,068.50</i>	<i>5,591.67</i>	<i>3,338.00</i>	<i>1,713.00</i>
<i>Fines and forfeits</i>	<i>190.00</i>	<i>300.00</i>	<i>—</i>	<i>95.20</i>
<i>Grants and gifts</i>	<i>31,765.02</i>	<i>25,456.45</i>	<i>39,468.32</i>	<i>30,296.80</i>
For expenses	13,565.02	20,223.49	39,468.32	30,296.80
For outlays	18,200.00	5,232.96	—	—
All other	—	—	—	—
Commercial	75,221.01	69,915.92	47,332.38	46,410.70
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>9,469.41</i>	<i>8,442.58</i>	<i>10,247.70</i>	<i>7,497.41</i>
<i>Departmental</i>	<i>28,667.41</i>	<i>37,531.08</i>	<i>15,002.24</i>	<i>20,535.63</i>
General government	111.17	3,293.50	916.56	214.09
Protection of persons and property	351.95	533.60	107.61	43.53
Health and sanitation	1,040.38	1,729.41	472.02	332.14
Highways	602.25	2,121.06	11.67	7,905.22
Charities	24,038.63	23,454.72	10,999.54	9,804.27
Soldiers' benefits	117.00	395.40	72.00	120.00
Schools	2,324.33	5,464.32	2,356.61	2,056.38
Libraries	76.37	37.84	—	—
Recreation	—	—	—	—
Unclassified	5.13	501.23	66.23	—
<i>Public service enterprises</i>	<i>55,488.66</i>	<i>16,884.30</i>	<i>—</i>	<i>14,058.88</i>
Electric light	—	—	—	—
Water	35,488.66	16,884.30	—	14,058.88
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>3,605.00</i>	<i>—</i>	<i>2,148.50</i>
<i>Interest</i>	<i>1,595.53</i>	<i>3,452.96</i>	<i>22,082.44</i>	<i>2,170.28</i>
On sinking funds	—	—	—	—
On trust and investment funds	18.27	278.70	19,242.13	93.63
All other	1,577.26	3,174.26	2,840.31	2,076.65
NON-REVENUE.	\$109,025.09	\$282,985.69	\$291,696.22	\$109,729.02
Offsets to outlays	2,972.61	—	8,389.54	6,782.07
<i>Departmental</i>	<i>2,972.61</i>	<i>—</i>	<i>8,389.54</i>	<i>6,782.07</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	65,000.00	250,300.00	150,000.00	87,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>23,000.00</i>	<i>—</i>	<i>7,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,300.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>65,000.00</i>	<i>225,000.00</i>	<i>150,000.00</i>	<i>80,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	19,219.09	98.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>19,219.09</i>	<i>98.00</i>
All other	—	—	—	—
Refunds	1,184.18	2,175.87	181.80	205.82
Agency, trust, and investment	39,868.30	30,509.82	113,905.79	15,643.13
<i>Taxes and licenses for State</i>	<i>21,729.56</i>	<i>10,167.50</i>	<i>10,791.12</i>	<i>6,862.92</i>
<i>Taxes for county</i>	<i>16,399.32</i>	<i>13,340.96</i>	<i>8,151.34</i>	<i>6,757.27</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,065.22</i>	<i>6,082.56</i>	<i>78,964.34</i>	<i>2,351.14</i>
All other	678.20	918.80	15,998.99	771.80
RECAPITULATION.				
Revenue and offsets to outlays	\$407,685.59	\$321,106.83	\$264,221.31	\$224,693.13
Premiums	—	—	—	—
Municipal indebtedness	65,000.00	250,300.00	150,000.00	87,000.00
Transfers and refunds	1,184.18	2,175.87	19,400.89	303.82
Agency, trust, and investment	39,868.30	30,509.82	113,905.79	15,643.13
Total receipts	\$513,738.07	\$604,092.52	\$547,527.99	\$327,640.08
Balance on hand, including funds	98,127.43	25,868.66	98,991.18	25,950.92
GRAND TOTAL	\$611,865.50	\$629,961.18	\$646,519.17	\$353,591.00

Graded According to Population of 1935 — Continued.

PAYMENTS.	Somerset POPULATION 5,656	Orange POPULATION 5,383	Easton POPULATION 5,294	Monson POPULATION 5,193
Maintenance	\$301,260.18	\$261,267.27	\$227,090.50	\$196,247.18
<i>Departmental</i>	<i>287,236.99</i>	<i>246,683.67</i>	<i>227,054.22</i>	<i>188,365.27</i>
General government	15,575.13	17,182.59	10,114.05	8,914.47
Protection of persons and property	32,489.67	21,660.14	19,107.68	5,711.45
Health and sanitation	19,776.70	6,500.95	8,882.51	3,260.85
Highways	33,249.48	43,108.78	32,344.97	46,482.81
Charities	75,862.21	64,771.26	63,167.28	52,634.42
Soldiers' benefits	4,698.31	2,375.93	2,484.31	1,105.59
Schools	100,128.47	76,797.91	88,124.95	59,496.91
Libraries	2,266.26	7,283.79	—	1,200.00
Recreation	1,208.35	924.44	185.15	525.36
Pensions	—	312.00	990.98	—
Unclassified	1,982.41	5,765.78	1,652.34	9,033.41
<i>Public service enterprises</i>	<i>14,023.19</i>	<i>9,822.86</i>	<i>—</i>	<i>4,272.13</i>
Electric light	—	—	—	—
Water	14,023.19	9,822.86	—	4,272.13
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>4,760.84</i>	<i>—</i>	<i>3,609.78</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>\$6.28</i>	<i>—</i>
Interest	20,571.02	6,016.25	5,111.86	1,799.79
<i>Loans, general purposes</i>	<i>6,351.02</i>	<i>5,610.39</i>	<i>5,111.86</i>	<i>1,799.79</i>
<i>Loans, public service enterprises</i>	<i>16,220.00</i>	<i>406.86</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	72,414.39	56,776.61	20,284.83	22,407.00
<i>Departmental</i>	<i>72,065.43</i>	<i>50,261.68</i>	<i>20,284.83</i>	<i>22,407.00</i>
General government	841.63	113.20	76.13	—
Protection of persons and property	9,000.00	102.79	1,600.00	—
Health and sanitation	—	—	—	—
Highways	3,181.50	24,042.04	17,759.54	17,955.62
Charities	2,310.72	50.59	—	—
Schools	56,731.58	609.00	849.16	1,365.62
Libraries	—	—	—	—
Recreation	—	482.25	—	—
Unclassified	—	24,851.71	—	3,085.76
<i>Public service enterprises</i>	<i>348.96</i>	<i>6,525.03</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	348.96	6,525.03	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	107,000.00	247,600.00	157,500.00	87,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>42,000.00</i>	<i>22,600.00</i>	<i>7,500.00</i>	<i>12,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>65,000.00</i>	<i>225,000.00</i>	<i>150,000.00</i>	<i>75,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	19,219.09	98.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>19,219.09</i>	<i>98.00</i>
Refunds	1,184.18	2,175.87	181.80	205.82
Agency, trust, and investment	39,947.77	32,088.52	95,862.86	15,638.76
<i>Taxes and licenses for State</i>	<i>21,729.66</i>	<i>10,167.50</i>	<i>10,791.12</i>	<i>6,862.92</i>
<i>Taxes for county</i>	<i>16,395.32</i>	<i>13,340.96</i>	<i>8,151.34</i>	<i>5,757.27</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,083.49</i>	<i>7,661.26</i>	<i>60,910.01</i>	<i>2,246.77</i>
<i>All other</i>	<i>739.40</i>	<i>918.80</i>	<i>16,010.39</i>	<i>771.80</i>
RECAPITULATION.				
Maintenance and interest	\$321,831.20	\$267,283.52	\$232,202.36	\$198,046.97
Permanent debt (except from sinking funds)	42,000.00	22,600.00	7,500.00	12,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	72,414.39	56,776.61	20,284.83	22,407.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	65,000.00	225,000.00	150,000.00	75,000.00
Transfers (except to (inking funds) and refunds	1,184.18	2,175.87	19,400.89	303.82
Agency, trust, and investment	39,947.77	32,088.52	95,862.86	15,638.76
Total payments	\$542,377.54	\$605,924.52	\$525,250.94	\$323,396.55
Balance on hand, including funds	69,487.96	24,036.66	121,268.23	30,194.46
GRAND TOTAL	\$611,865.50	\$629,961.18	\$646,519.17	\$353,591.00

TABLE I. — *Summary of Financial Transactions. Towns*

	RECEIPTS.	Longmeadow POPULATION 5,105	Seekonk POPULATION 5,011
	REVENUE.	\$407,037.89	\$183,749.70
General		324,958.20	161,196.76
<i>Taxes</i>		317,772.65	148,219.13
Property, poll, and income		315,719.11	147,334.56
Corporation, bank, etc.		2,053.54	884.57
<i>Licenses and permits</i>		1,893.50	2,781.00
<i>Fines and forfeits</i>		505.00	601.20
<i>Grants and gifts</i>		4,787.05	9,557.91
For expenses		4,787.05	9,557.91
For outlays		—	—
All other		—	37.52
Commercial		82,079.69	22,552.94
<i>Special assessments</i>		8,069.76	—
To meet expenses		—	—
To meet outlays		8,069.76	—
<i>Privileges</i>		24,810.56	8,411.77
<i>Departmental</i>		10,678.89	9,944.56
General government		1,023.60	42.09
Protection of persons and property		459.17	156.71
Health and sanitation		4,729.98	547.80
Highways		582.45	—
Charities		460.47	8,842.92
Soldiers' benefits		—	120.00
Schools		987.04	96.59
Libraries		—	12.45
Recreation		2,423.93	—
Unclassified		12.25	126.00
<i>Public service enterprises</i>		34,296.45	—
Electric light		—	—
Water		34,296.45	—
All other		—	—
<i>Cemeteries</i>		—	—
<i>Interest</i>		4,224.03	4,196.61
On sinking funds		—	—
On trust and investment funds		286.62	369.83
All other		3,937.41	3,826.78
	NON-REVENUE.	\$55,992.59	\$89,061.53
Offsets to outlays		4,361.57	9,578.36
<i>Departmental</i>		3,718.07	9,578.36
<i>Public service enterprises</i>		643.50	—
<i>Cemeteries</i>		—	—
Municipal indebtedness		—	60,000.00
<i>Loans, general purposes</i>		—	—
<i>Loans, public service enterprises</i>		—	—
<i>Loans, cemeteries</i>		—	—
<i>Bonds refunded, current year</i>		—	—
<i>Temporary loans (including revenue loans)</i>		—	60,000.00
<i>Unpaid warrants or orders, current year</i>		—	—
<i>Premiums</i>		—	—
Transfers		—	853.21
<i>From sinking funds</i>		—	—
All other		—	853.21
Refunds		2,764.38	297.11
Agency, trust, and investment		48,866.64	18,332.85
<i>Taxes and licenses for State</i>		21,682.50	9,432.50
<i>Taxes for county</i>		18,197.11	7,132.42
<i>Reimbursements for grade crossings</i>		—	—
<i>Sinking and other permanent funds</i>		7,994.03	487.13
All other		993.00	1,280.80
	RECAPITULATION.		
Revenue and offsets to outlays		\$411,399.46	\$193,328.06
Premiums		—	—
Municipal indebtedness		—	60,000.00
Transfers and refunds		2,764.38	1,150.32
Agency, trust, and investment		48,866.64	18,332.85
Total receipts		\$463,030.48	\$272,811.23
Balance on hand, including funds		106,414.45	12,882.63
GRAND TOTAL		\$569,444.93	\$285,193.86

Graded According to Population of 1935 — Continued.

	PAYMENTS.	Longmeadow POPULATION 5,105	Seekonk POPULATION 5,011
Maintenance		\$292,456.31	\$153,684.63
<i>Departmental</i>		<i>273,776.17</i>	<i>153,684.63</i>
General government		20,501.67	7,217.77
Protection of persons and property		29,056.01	6,983.72
Health and sanitation		20,080.07	7,514.43
Highways		32,337.80	20,353.59
Charities		11,731.14	31,022.74
Soldiers' benefits		248.50	1,334.24
Schools		136,168.88	76,241.92
Libraries		6,829.14	897.91
Recreation		13,325.30	151.89
Pensions		—	—
Unclassified		3,496.66	1,966.42
<i>Public service enterprises</i>		<i>18,296.94</i>	<i>—</i>
Electric light		—	—
Water		18,296.94	—
All other		—	—
<i>Cemeteries</i>		<i>—</i>	<i>—</i>
Administration of trust funds		584.20	—
Interest		9,110.00	3,305.89
<i>Loans, general purposes</i>		<i>9,110.00</i>	<i>3,305.89</i>
<i>Loans, public service enterprises</i>		<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>		<i>—</i>	<i>—</i>
Outlays		61,937.06	16,032.88
<i>Departmental</i>		<i>56,132.32</i>	<i>16,032.88</i>
General government		1,258.68	94.00
Protection of persons and property		—	—
Health and sanitation		2,726.63	—
Highways		33,873.17	13,915.88
Charities		—	—
Schools		16,523.41	2,023.00
Libraries		—	—
Recreation		1,750.43	—
Unclassified		—	—
<i>Public service enterprises</i>		<i>5,804.74</i>	<i>—</i>
Electric light		—	—
Water		5,804.74	—
All other		—	—
<i>Cemeteries</i>		<i>—</i>	<i>—</i>
Municipal indebtedness		31,000.00	65,500.00
<i>From sinking funds</i>		<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>		<i>31,000.00</i>	<i>5,500.00</i>
<i>Bonds refunded, current year</i>		<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>—</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>	<i>—</i>
Transfers		—	853.21
<i>To sinking funds from revenue</i>		<i>—</i>	<i>—</i>
<i>All other</i>		<i>—</i>	<i>853.21</i>
Refunds		2,764.38	297.11
Agency, trust, and investment		48,873.31	17,883.07
<i>Taxes and licenses for State</i>		<i>21,682.50</i>	<i>9,432.60</i>
<i>Taxes for county</i>		<i>18,197.11</i>	<i>7,132.42</i>
<i>Expenditures for grade crossings</i>		<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>		<i>7,998.90</i>	<i>3.75</i>
<i>All other</i>		<i>994.80</i>	<i>1,314.40</i>

RECAPITULATION.

Maintenance and interest	\$301,566.31	\$156,990.52
Permanent debt (except from sinking funds)	31,000.00	5,500.00
Sinking fund requirements from revenue	—	—
Outlays	61,937.06	16,032.88
Permanent debt from sinking funds	—	—
Bonds refunded, current year	—	—
Temporary loans	—	60,000.00
Transfers (except to sinking funds) and refunds	2,764.38	1,150.32
Agency, trust, and investment	48,873.31	17,883.07
Total payments	\$446,141.06	\$257,556.79
Balance on hand, including funds	123,303.87	27,637.07
GRAND TOTAL	\$569,444.93	\$285,193.86

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (87 TOWNS).		Population 976,321
REVENUE.		\$65,549,525.36
General		50,724,592.01
<i>Taxes</i>		<i>46,591,096.08</i>
Property, poll, and income		44,360,061.24
Corporation, bank, etc.		2,231,034.84
<i>Licenses and permits</i>		<i>741,867.10</i>
<i>Fines and forfeits</i>		<i>52,712.86</i>
<i>Grants and gifts</i>		<i>3,337,495.08</i>
For expenses		2,520,813.84
For outlays		816,681.24
All other		1,420.89
Commercial		14,824,933.35
<i>Special assessments</i>		<i>414,112.48</i>
To meet expenses		97,521.63
To meet outlays		316,590.85
<i>Privileges</i>		<i>1,988,683.75</i>
<i>Departmental</i>		<i>13,904,970.92</i>
General government		131,094.45
Protection of persons and property		62,507.38
Health and sanitation		360,443.98
Highways		167,447.68
Charities		2,542,900.80
Soldiers' benefits		55,896.94
Schools		469,263.52
Libraries		31,792.45
Recreation		54,759.13
Unclassified		128,864.59
<i>Public service enterprises</i>		<i>7,429,272.54</i>
Electric light		3,459,986.64
Water		3,924,548.43
All other		44,737.47
<i>Cemeteries</i>		<i>235,725.89</i>
<i>Interest</i>		<i>854,167.77</i>
On sinking funds		6,423.63
On trust and investment funds		153,744.66
All other		693,999.48
NON-REVENUE.		\$37,491,727.14
Offsets to outlays		1,144,814.04
<i>Departmental</i>		<i>1,076,236.20</i>
<i>Public service enterprises</i>		<i>68,102.84</i>
<i>Cemeteries</i>		<i>475.00</i>
Municipal indebtedness		29,430,799.91
<i>Loans, general purposes</i>		<i>2,780,398.00</i>
<i>Loans, public service enterprises</i>		<i>420,100.00</i>
<i>Loans, cemeteries</i>		<i>—</i>
<i>Bonds refunded, current year</i>		<i>409,057.72</i>
<i>Temporary loans (including revenue loans)</i>		<i>25,773,370.00</i>
<i>Unpaid warrants or orders, current year</i>		<i>34,603.44</i>
<i>Premiums</i>		<i>13,270.75</i>
Transfers		434,850.31
<i>From sinking funds</i>		<i>15,700.00</i>
<i>All other</i>		<i>419,150.31</i>
Refunds		250,432.67
Agency, trust, and investment		6,230,830.21
<i>Taxes and licenses for State</i>		<i>2,648,622.35</i>
<i>Taxes for county</i>		<i>2,091,572.20</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>1,291,048.24</i>
<i>All other</i>		<i>199,587.42</i>
RECAPITULATION.		
Revenue and offsets to outlays		\$66,694,339.40
Premiums		13,270.75
Municipal indebtedness		29,417,529.16
Transfers and refunds		685,282.98
Agency, trust, and investment		6,230,830.21
Total receipts		\$103,041,252.50
Balance on hand, including funds		10,147,384.24
GRAND TOTAL		\$113,188,636.74

¹ Includes \$186.66 from administration of trust funds.² Includes \$179,223.91 from municipal general hospitals.³ Includes gas. See footnotes on pp. 86 and 102.

Graded According to Population of 1935 — Concluded.

AGGREGATE PAYMENTS (87 TOWNS).

Population
976,321

Maintenance	\$51,481,254.21
<i>Departmental</i>	<i>46,302,580.29</i>
General government	2,693,310.37
Protection of persons and property	5,853,550.87
Health and sanitation	2,942,581.37
Highways	4,928,330.52
Charities	¹ 10,152,539.99
Soldiers' benefits	743,438.10
Schools	15,935,920.56
Libraries	803,704.05
Recreation	844,535.26
Pensions	281,039.27
Unclassified	1,123,629.93
<i>Public service enterprises</i>	<i>4,809,279.16</i>
Electric light	² 2,610,595.73
Water	2,162,022.68
All other	36,660.75
<i>Cemeteries</i>	<i>344,243.93</i>
<i>Administration of trust funds</i>	<i>25,150.83</i>
Interest	1,730,240.59
<i>Loans, general purposes</i>	<i>³ 1,276,979.96</i>
<i>Loans, public service enterprises</i>	<i>453,250.63</i>
<i>Loans, cemeteries</i>	<i>10.00</i>
Outlays	9,737,165.76
<i>Departmental</i>	<i>7,850,589.45</i>
General government	89,441.68
Protection of persons and property	472,246.16
Health and sanitation	1,172,114.90
Highways	3,323,215.17
Charities	⁴ 93,653.72
Schools	2,207,428.67
Libraries	51,809.43
Recreation	302,551.37
Unclassified	136,128.35
<i>Public service enterprises</i>	<i>1,833,639.81</i>
Electric light	² 661,658.51
Water	1,171,981.30
All other	—
<i>Cemeteries</i>	<i>52,936.50</i>
Municipal indebtedness	33,148,776.00
<i>From sinking funds</i>	<i>15,700.00</i>
<i>From revenue and other sources</i>	<i>⁵ 5,623,971.14</i>
<i>Bonds refunded, current year</i>	<i>409,057.72</i>
<i>Temporary loans (including revenue loans)</i>	<i>27,054,645.00</i>
<i>Warrants or orders, previous years</i>	<i>45,502.14</i>
Transfers	434,850.31
<i>To sinking funds from revenue</i>	<i>6,601.00</i>
<i>All other</i>	<i>428,249.31</i>
Refunds	250,432.67
Agency, trust, and investment	6,145,332.16
<i>Taxes and licenses for State</i>	<i>2,648,612.35</i>
<i>Taxes for county</i>	<i>2,091,572.20</i>
<i>Expenditures for grade crossings</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,206,247.45</i>
<i>All other</i>	<i>198,900.16</i>

RECAPITULATION.

Maintenance and interest	\$53,211,494.80
Permanent debt (except from sinking funds)	⁵ 5,623,971.14
Sinking fund requirements from revenue	6,601.00
Outlays	9,737,165.76
Permanent debt from sinking funds	15,700.00
Bonds refunded, current year	409,057.72
Temporary loans	27,100,047.14
Transfers (except to sinking funds) and refunds	678,681.98
Agency, trust, and investment	6,145,332.16
Total payments	\$102,928,051.70
Balance on hand, including funds	10,260,585.04
GRAND TOTAL	\$113,188,636.74

¹ Includes \$260,296.67 for municipal general hospitals.² Includes gas. See footnotes on pp. 87 and 103.³ Includes \$415.55 paid from Federal grants for outlays.⁴ Includes \$33,631.58 for municipal general hospitals.⁵ Includes \$37,855.78 paid from Federal grants for outlays and \$10,100 paid from gifts for outlays.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1937.*

	Towns. (Population over 5,000)	Totals	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
						Revenue	Other	
Brookline	.	\$2,106,500.00	\$1,520,500.00	—	\$286,000.00	\$300,000.00	—	—
Arlington	.	1,225,049.16	780,000.00	\$10,786.15	79,000.00	350,000.00	—	\$5,263.01
Watertown	.	1,353,000.00	1,147,000.00	—	6,000.00	200,000.00	—	—
Belmont	.	1,476,500.00	679,500.00	—	197,000.00	600,000.00	—	—
Framingham	.	1,576,239.99	939,900.00	18,339.99	268,000.00	350,000.00	—	—
Weymouth	.	863,500.00	534,000.00	—	129,500.00	200,000.00	—	—
Nethuen	.	810,627.51	454,400.00	31,971.51	74,256.00	250,000.00	—	—
Milton	.	1,235,000.00	761,000.00	—	474,000.00	—	—	—
Braintree	.	1,073,000.00	870,000.00	—	9,000.00	200,000.00	—	—
West Springfield	.	1,045,000.00	785,000.00	—	50,000.00	210,000.00	—	—
Winthrop	.	574,600.00	267,600.00	—	22,000.00	285,000.00	—	—
Wakefield	.	871,000.00	395,000.00	—	176,000.00	300,000.00	—	—
Greenfield	.	311,000.00	225,000.00	—	86,000.00	—	—	—
Southbridge	.	255,500.00	180,500.00	—	—	75,000.00	—	—
Norwood	.	1,073,523.74	833,500.00	31,600.43	83,300.00	100,000.00	—	25,123.31
Dedham	.	403,500.00	228,500.00	—	—	175,000.00	—	—
Saugus	.	852,726.18	200,500.00	256,226.18	46,000.00	350,000.00	—	—
Milford	.	393,544.20	280,000.00	41,544.20	—	72,000.00	—	—
Natick	.	942,969.00	375,600.00	—	67,369.00	500,000.00	—	—
Danvers	.	528,000.00	330,000.00	—	198,000.00	—	—	—
Webster	.	485,851.50	276,000.00	9,851.50	—	200,000.00	—	—
Wellesley	.	1,696,000.00	1,238,000.00	—	258,000.00	200,000.00	—	—
Winchester	.	862,000.00	654,000.00	—	8,000.00	200,000.00	—	—
Plymouth	.	334,250.00	279,500.00	—	54,750.00	—	—	—
Adams	.	365,000.00	315,000.00	—	—	50,000.00	—	—
Clinton	.	200,000.00	75,000.00	—	—	125,000.00	—	—
Needham	.	652,500.00	645,500.00	—	7,000.00	—	—	—
Fairhaven	.	359,277.25	195,045.00	64,232.25	—	100,000.00	—	—
Stoughton	.	384,976.54	128,000.00	46,976.54	50,000.00	150,000.00	\$10,000.00	—
Lexington	.	566,600.00	241,500.00	—	132,000.00	175,000.00	\$18,100.00	—
Athol	.	407,000.00	258,000.00	—	49,000.00	100,000.00	—	—
Reading	.	631,800.00	157,600.00	—	203,000.00	250,000.00	\$21,200.00	—
Northbridge	.	271,500.00	195,500.00	—	26,000.00	50,000.00	—	—
Andover	.	494,000.00	491,000.00	—	3,000.00	—	—	—
Amesbury	.	282,700.00	45,200.00	—	112,500.00	125,000.00	—	—
Easthampton	.	220,100.00	109,100.00	—	36,000.00	75,000.00	—	—
Swampscott	.	838,050.00	669,050.00	—	19,000.00	150,000.00	—	—
North Attleborough	.	41,000.00	36,000.00	—	5,000.00	—	—	—
Norfolk	.	824,000.00	713,000.00	—	111,000.00	—	—	—
Palmer	.	125,000.00	75,000.00	—	—	50,000.00	—	—
Dartmouth	.	326,375.00	167,875.00	—	158,500.00	—	—	—
Bridgewater	.	417,000.00	27,000.00	—	315,000.00	75,000.00	—	—
Middleborough	.	140,750.00	110,750.00	—	30,000.00	—	—	—

Ludlow	.	.	.	.	.	.	.	.	.	220,000. 00	170,000. 00	-	-	50,000. 00	-	-
Hudson	.	.	.	.	.	.	.	.	.	328,300. 00	123,500. 00	-	-	140,000. 00	-	-
Stoughton	.	.	.	.	.	.	.	.	.	322,000. 00	213,000. 00	-	-	100,000. 00	-	-
Barnstable	.	.	.	.	.	.	.	.	.	155,000. 00	155,000. 00	-	-	-	-	-
Montague	.	.	.	.	.	.	.	.	.	234,000. 00	184,000. 00	-	-	50,000. 00	-	-
Rockland	.	.	.	.	.	.	.	.	.	298,000. 00	160,000. 00	-	-	100,000. 00	-	-
Ware	.	.	.	.	.	.	.	.	.	138,000. 00	85,000. 00	-	-	50,000. 00	-	-
Concord	.	.	.	.	.	.	.	.	.	497,500. 00	286,000. 00	-	-	-	-	-
Grafton	.	.	.	.	.	.	.	.	.	87,600. 00	12,600. 00	-	-	75,000. 00	-	-
Chelmsford	.	.	.	.	.	.	.	.	.	33,498. 00	33,498. 00	-	-	-	-	-
Whitman	.	.	.	.	.	.	.	.	.	163,000. 00	104,000. 00	-	-	50,000. 00	-	-
Randolph	.	.	.	.	.	.	.	.	.	333,000. 00	152,000. 00	-	-	160,000. 00	-	-
Franklin	.	.	.	.	.	.	.	.	.	265,800. 00	158,500. 00	6,000. 00	-	75,000. 00	-	-
Walpole	.	.	.	.	.	.	.	.	.	390,500. 00	252,500. 00	-	-	75,000. 00	-	-
Hingham	.	.	.	.	.	.	.	.	.	66,000. 00	66,000. 00	-	-	-	-	-
Agawam	.	.	.	.	.	.	.	.	.	267,500. 00	132,000. 00	-	-	100,000. 00	-	-
North Andover	.	.	.	.	.	.	.	.	.	57,000. 00	50,000. 00	-	-	-	-	-
Shrewsbury	.	.	.	.	.	.	.	.	.	336,000. 00	61,000. 00	-	-	200,000. 00	-	-
Maynard	.	.	.	.	.	.	.	.	.	190,000. 00	190,000. 00	-	-	-	-	-
Millbury	.	.	.	.	.	.	.	.	.	72,415. 46	15,500. 00	6,915. 46	-	50,000. 00	-	-
South Hadley	.	.	.	.	.	.	.	.	.	200,471. 51	193,000. 00	7,471. 51	-	-	-	-
Billerica	.	.	.	.	.	.	.	.	.	163,000. 00	59,000. 00	-	-	75,000. 00	-	-
Winchendon	.	.	.	.	.	.	.	.	.	239,450. 00	139,450. 00	-	-	-	-	-
Tewksbury	.	.	.	.	.	.	.	.	.	134,000. 00	49,000. 00	-	-	100,000. 00	-	-
Mansfield	.	.	.	.	.	.	.	.	.	159,500. 00	48,500. 00	-	-	85,000. 00	-	-
Falmouth	.	.	.	.	.	.	.	.	.	211,500. 00	155,000. 00	-	-	30,000. 00	-	-
Auburn	.	.	.	.	.	.	.	.	.	255,881. 89	189,000. 00	4,881. 89	-	8,000. 00	-	-
Canton	.	.	.	.	.	.	.	.	.	164,718. 96	49,000. 00	4,718. 96	-	50,000. 00	-	-
Dracut	.	.	.	.	.	.	.	.	.	156,731. 75	62,500. 00	-	-	100,000. 00	-	-
Spencer	.	.	.	.	.	.	.	.	.	256,299. 12	165,000. 00	299. 12	-	80,000. 00	-	-
Amherst	.	.	.	.	.	.	.	.	.	154,000. 00	154,000. 00	-	-	50,000. 00	-	-
Uxbridge	.	.	.	.	.	.	.	.	.	192,000. 00	117,000. 00	-	-	100,000. 00	-	-
Great Barrington	.	.	.	.	.	.	.	.	.	145,000. 00	70,000. 00	-	-	80,000. 00	-	-
Ipswich	.	.	.	.	.	.	.	.	.	372,980. 00	194,980. 00	-	-	50,000. 00	-	-
Westborough	.	.	.	.	.	.	.	.	.	11,800. 00	-	-	-	-	-	-
Wareham	.	.	.	.	.	.	.	.	.	35,600. 00	35,600. 00	-	-	-	-	-
Foxborough	.	.	.	.	.	.	.	.	.	173,000. 00	42,000. 00	-	-	90,000. 00	-	-
Abington	.	.	.	.	.	.	.	.	.	304,030. 12	102,000. 00	12,530. 12	-	135,000. 00	-	-
Somerset	.	.	.	.	.	.	.	.	.	526,500. 00	167,500. 00	-	-	-	-	-
Orange	.	.	.	.	.	.	.	.	.	227,700. 00	139,800. 00	-	-	75,000. 00	-	-
Easton	.	.	.	.	.	.	.	.	.	165,000. 00	90,000. 00	-	-	75,000. 00	-	-
Monson	.	.	.	.	.	.	.	.	.	63,000. 00	33,000. 00	-	-	30,000. 00	-	-
Longmeadow	.	.	.	.	.	.	.	.	.	181,000. 00	181,000. 00	-	-	-	-	-
Seekonk	.	.	.	.	.	.	.	.	.	55,500. 00	55,500. 00	-	-	-	-	-
87 Towns	.	.	.	.	.	.	.	.	.	\$38,906,286.89	\$23,986,048.00	\$562,345.81	\$5,134,175.00	\$9,100,000.00	\$79,100.00	\$44,618.00
													¹ Anticipation of serial issue.		² Anticipation of highway reimbursement from State and county.		³ Anticipation of Federal grant.	

TABLE III. — *Relation of Indebtedness to Valuation — 1937.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of January 1, 1937, together with the supplemental assessment of December, 1937.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans, exclusive of \$10,000 in Stoneham (see footnote on p. 131), tax title loans, and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

Towns. (Population over 5,000)	Popu- lation of 1935	Percent- age of Net Debt of Valu- ation	Valuation of 1937 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Bridgewater . . .	9,201	6.3	\$5,436,432	\$342,000.00	—	\$342,000.00
2 Concord . . .	7,723	4.5	10,478,035	497,500.00	\$28,000.00	469,500.00
3 Spencer . . .	6,487	4.2	4,928,217	206,000.00	—	206,000.00
4 Somerset . . .	5,656	4.0	13,168,967	526,500.00	—	526,500.00
5 Danvers . . .	13,884	3.9	12,356,414	528,000.00	40,876.45	487,123.55
6 Norwood . . .	15,574	3.9	23,493,327	916,800.00	—	916,800.00
7 Marblehead . . .	10,173	3.8	21,528,320	824,000.00	—	824,000.00
8 Ipswich . . .	6,217	3.8	7,200,261	272,980.00	—	272,980.00
9 Framingham . . .	22,651	3.5	34,419,910	1,207,900.00	—	1,207,900.00
10 Wellesley . . .	13,376	3.5	42,846,873	1,496,000.00	—	1,496,000.00
11 West Springfield . . .	17,118	3.5	23,992,829	835,000.00	—	835,000.00
12 Maynard . . .	7,107	3.4	5,659,299	190,000.00	—	190,000.00
13 Adams . . .	12,858	3.3	9,463,759	315,000.00	—	315,000.00
14 Braintree . . .	17,122	3.3	26,446,795	879,000.00	—	879,000.00
15 Northbridge . . .	10,577	3.1	7,135,968	221,500.00	—	221,500.00
16 Andover . . .	10,542	3.1	15,991,784	494,000.00	—	494,000.00
17 Orange . . .	5,383	3.1	4,951,885	152,700.00	—	152,700.00
18 Milton . . .	18,147	3.1	40,403,409	1,235,000.00	—	1,235,000.00
19 Auburn . . .	6,535	3.0	6,268,867	189,000.00	—	189,000.00
20 Athol . . .	10,751	2.9	9,975,712	307,000.00	14,000.00	293,000.00
21 Hudson . . .	8,495	2.9	6,415,102	188,300.00	—	188,300.00
22 Swampscott . . .	10,480	2.8	24,369,284	688,050.00	—	688,050.00
23 Methuen . . .	21,073	2.8	18,806,909	528,656.00	—	528,656.00
24 Randolph . . .	7,580	2.7	6,377,353	173,000.00	—	173,000.00
25 Needham . . .	11,828	2.7	24,251,382	652,500.00	—	652,500.00
26 Winchendon . . .	6,603	2.7	5,194,248	139,450.00	—	139,450.00
27 Dartmouth . . .	9,424	2.7	12,158,015	326,375.00	—	326,375.00
28 Wakefield . . .	16,494	2.6	21,682,807	571,000.00	—	571,000.00
29 Webster . . .	13,837	2.6	10,494,656	276,000.00	—	276,000.00
30 Abington . . .	5,696	2.6	5,779,050	150,500.00	—	150,500.00
31 Ludlow . . .	8,569	2.6	6,542,762	170,000.00	—	170,000.00
32 Walpole . . .	7,449	2.6	12,249,090	315,500.00	—	315,500.00
33 Stoughton . . .	8,478	2.5	8,727,755	222,000.00	—	222,000.00
34 Rockland . . .	7,890	2.4	8,260,557	198,000.00	—	198,000.00
35 South Hadley . . .	6,838	2.2	8,818,103	193,000.00	—	193,000.00
36 Watertown . . .	35,827	2.2	53,205,744	1,153,000.00	—	1,153,000.00
37 Natick . . .	14,394	2.2	19,766,788	442,969.00	16,479.88	426,489.12
38 Franklin . . .	7,494	2.1	8,617,842	184,800.00	—	184,800.00
39 Reading . . .	10,703	2.1	17,237,388	360,600.00	—	360,600.00
40 Winchester . . .	13,371	2.0	33,227,173	662,000.00	—	662,000.00
41 Montague . . .	7,967	1.8	9,961,768	184,000.00	—	184,000.00
42 Milford . . .	15,008	1.8	15,162,695	280,000.00	—	280,000.00
43 Mansfield . . .	6,543	1.8	7,279,467	129,500.00	—	129,500.00
44 Easton . . .	5,294	1.7	5,196,728	90,000.00	—	90,000.00
45 Amesbury . . .	10,514	1.7	9,114,057	157,700.00	—	157,700.00
46 Fairhaven . . .	11,005	1.7	11,657,603	195,045.00	—	195,045.00
47 Middleborough . . .	8,865	1.7	8,418,318	140,750.00	—	140,750.00
48 Lexington . . .	10,813	1.7	22,597,358	373,500.00	—	373,500.00
49 Agawam . . .	7,206	1.6	9,774,676	159,500.00	—	159,500.00
50 Uxbridge . . .	6,397	1.6	7,171,340	117,000.00	—	117,000.00
51 Belmont . . .	24,831	1.6	53,074,159	876,500.00	30,000.00	846,500.00
52 Amherst . . .	6,473	1.5	9,951,762	154,000.00	—	154,000.00
53 Shrewsbury . . .	7,144	1.5	8,796,990	136,000.00	—	136,000.00
54 Easthampton . . .	10,486	1.5	9,483,533	145,100.00	—	145,100.00
55 Plymouth . . .	13,182	1.5	22,127,501	334,250.00	—	334,250.00
56 Dracut . . .	6,500	1.5	4,137,634	62,500.00	—	62,500.00
57 Saugus . . .	15,076	1.4	17,102,208	246,500.00	—	246,500.00
58 Longmeadow . . .	5,105	1.4	12,746,664	181,000.00	—	181,000.00
59 Southbridge . . .	15,786	1.4	12,759,681	180,500.00	—	180,500.00
60 Foxborough . . .	5,834	1.4	5,881,675	83,000.00	—	83,000.00
61 Whitman . . .	7,591	1.4	8,078,328	113,000.00	—	113,000.00
62 Weymouth . . .	21,748	1.4	48,089,851	663,500.00	—	663,500.00
63 Ware . . .	7,727	1.4	6,385,269	88,000.00	—	88,000.00
64 Arlington . . .	38,539	1.3	61,948,776	859,000.00	62,026.69	796,973.31
65 Stoneham . . .	10,841	1.3	14,996,257	188,000.00	—	188,000.00
66 Greenfield . . .	15,903	1.2	25,373,310	311,000.00	—	311,000.00
67 Brookline . . .	50,319	1.1	166,703,504	1,806,500.00	—	1,806,500.00
68 Winthrop . . .	17,001	1.1	25,662,867	289,600.00	—	289,600.00

TABLE III. — *Relation of Indebtedness to Valuation — 1937 — Concluded.*

Towns. (Population over 5,000)	Popu- lation of 1935	Percent- age of Net Debt of Valu- ation	Valuation of 1937 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Monson . . .	5,193	1.1	\$2,937,860	\$33,000.00	—	\$33,000.00
70 Billerica . . .	6,650	1.0	8,588,656	88,000.00	—	88,000.00
71 Tewksbury . . .	6,563	1.0	4,786,006	49,000.00	—	49,000.00
72 Seekonk . . .	5,011	1.0	5,441,724	55,500.00	—	55,500.00
73 Palmer . . .	9,437	1.0	7,528,190	75,000.00	—	75,000.00
74 Falmouth . . .	6,537	0.9	22,379,746	203,500.00	—	203,500.00
75 Dedham . . .	15,371	0.9	25,453,617	228,500.00	—	228,500.00
76 Great Barrington	6,369	0.8	8,544,208	70,000.00	—	70,000.00
77 North Andover . .	7,164	0.7	7,704,987	57,000.00	—	57,000.00
78 Canton . . .	6,505	0.7	8,313,098	60,000.00	—	60,000.00
79 Clinton . . .	12,373	0.7	11,307,058	75,000.00	—	75,000.00
80 Barnstable . . .	8,037	0.6	25,358,868	155,000.00	—	155,000.00
81 Chelmsford . . .	7,595	0.5	6,959,530	33,498.00	—	33,498.00
82 Hingham . . .	7,330	0.4	15,956,086	66,000.00	—	66,000.00
83 No. Attleborough	10,202	0.4	10,262,003	41,000.00	—	41,000.00
84 Grafton . . .	7,681	0.3	4,237,727	12,600.00	—	12,600.00
85 Millbury . . .	6,879	0.3	5,445,711	15,500.00	—	15,500.00
86 Wareham . . .	6,047	0.3	13,636,138	35,600.00	—	35,600.00
87 Westborough . . .	6,073	—	4,936,440	—	—	—
87 Towns	976,321	—	\$1,457,745,703	\$29,130,223.00	\$191,383.02	\$28,938,839.98

TABLE IV. — *Debt Transactions for 1937 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 136), or payments to counties on account of debt incurred for hospital purposes (see Table VI, pp. 136 and 137). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 80 to 127, under the section "Municipal Indebtedness."

Bonds refunded for the current year were issued for the renewal of tax title loans.

Towns. (Population over 5,000)	INCURRED					Warrants or Orders	CANCELLED					
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans		General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Brookline	\$472,000.00	—	—	\$600,000.00	—	—	\$285,500.00	—	\$22,000.00	\$800,000.00	—	—
Arlington	—	\$26,248.00	—	1,050,000.00	—	\$5,263.01	133,500.00	\$25,145.62	29,000.00	1,100,000.00	—	\$16,241.06
Watertown	90,000.00	—	—	900,000.00	\$13,000.00	—	227,000.00	—	1,000.00	1,050,000.00	\$20,500.00	—
Belmont	25,000.00	—	—	1,200,000.00	—	—	189,500.00	—	24,500.00	1,200,000.00	—	—
Framingham	144,500.00	35,000.00	\$30,000.00	600,000.00	—	—	149,900.00	16,660.01	24,500.00	600,000.00	—	—
Weymouth	25,000.00	—	—	600,000.00	—	—	67,000.00	—	13,500.00	850,000.00	—	—
Methuen	31,000.00	40,000.00	—	500,000.00	20,000.00	—	95,900.00	8,028.49	22,000.00	500,000.00	40,000.00	—
Milton	61,000.00	—	50,000.00	400,000.00	—	—	77,000.00	—	35,000.00	500,000.00	—	—
Braintree	—	—	—	500,000.00	—	—	98,000.00	35,000.00	7,000.00	550,000.00	—	—
West Springfield	—	—	—	935,000.00	—	—	123,000.00	—	7,000.00	1,010,000.00	—	—
Winthrop	30,600.00	43,150.00	—	385,000.00	—	—	92,800.00	43,150.00	13,000.00	375,000.00	—	—
Wakefield	66,000.00	—	—	450,000.00	—	—	82,500.00	—	41,000.00	575,000.00	—	—
Greenfield	—	—	—	300,000.00	8,570.00	—	44,085.00	—	14,000.00	300,000.00	8,570.00	—
Southbridge	—	55,067.27	21,300.00	275,000.00	15,500.00	—	16,900.00	—	—	250,000.00	—	—
Norwood	102,000.00	—	—	600,000.00	17,000.00	25,123.31	160,200.00	53,587.52	12,000.00	650,000.00	17,000.00	21,739.41
Dedham	—	—	—	575,000.00	—	—	62,500.00	—	—	500,000.00	—	—
Saugus	5,000.00	291,474.90	40,000.00	400,000.00	—	—	43,500.00	283,326.10	2,500.00	440,000.00	—	—
Milford	—	44,980.64	—	322,000.00	—	—	38,500.00	50,339.49	—	372,000.00	—	—
Natick	102,000.00	—	10,000.00	810,000.00	—	—	56,000.00	—	18,490.50	835,000.00	—	—
Danvers	—	—	—	150,000.00	—	—	29,000.00	—	15,000.00	150,000.00	—	—
Wesley	40,000.00	13,158.18	70,000.00	600,000.00	—	—	53,000.00	31,450.32	35,000.00	600,000.00	—	—
Winchester	580,000.00	—	—	650,000.00	—	—	96,000.00	—	4,000.00	700,000.00	—	—
Plymouth	—	—	—	310,000.00	—	—	29,350.00	—	15,000.00	175,000.00	—	—
Adams	—	—	—	387,000.00	—	—	95,500.00	—	—	310,000.00	—	—
Clinton	27,000.00	—	—	300,000.00	—	—	51,000.00	—	7,000.00	378,900.00	—	—
Needham	—	—	—	230,000.00	—	—	75,500.00	98,540.91	—	300,000.00	—	—
Farmhaven	12,000.00	82,486.06	—	250,000.00	10,000.00	—	34,655.00	38,625.33	8,500.00	300,000.00	—	—
Stoneham	—	57,900.00	—	375,000.00	18,100.00	—	48,500.00	—	39,000.00	400,000.00	25,450.00	—
Lexington	—	—	—	150,000.00	27,500.00	—	32,500.00	—	7,000.00	150,000.00	27,500.00	—
Athol	170,000.00	—	—	450,000.00	21,200.00	—	21,000.00	32,000.00	20,500.00	450,000.00	31,000.00	—
Reading	47,000.00	7,000.00	60,000.00	200,000.00	—	—	20,000.00	—	7,000.00	200,000.00	—	—
Northbridge	—	—	—	200,000.00	—	—	40,700.00	—	1,000.00	125,000.00	55,000.00	—
Andover	—	—	—	125,000.00	—	—	19,500.00	—	13,500.00	275,000.00	—	—
Amesbury	4,000.00	—	12,000.00	275,000.00	—	—	21,900.00	11,437.83	3,000.00	345,000.00	—	—
Easthampton	48,000.00	—	26,000.00	345,000.00	15,000.00	—	21,900.00	—	5,500.00	350,000.00	15,000.00	—
Swampscott	33,000.00	—	—	350,000.00	—	—	55,050.00	—	—	350,000.00	—	—
North Attleborough	—	—	—	200,000.00	—	—	17,000.00	—	7,000.00	200,000.00	—	—
Marblehead	—	—	—	200,000.00	—	—	73,000.00	—	17,000.00	200,000.00	—	—

Palmer	-	-	-	200,000.00	-	-	14,500.00	-	-	175,000.00	-
Dartmouth	-	-	-	100,000.00	-	-	23,625.00	-	-	130,000.00	-
Bridgewater	-	-	-	245,000.00	-	-	9,000.00	-	-	250,000.00	-
Middleborough	33,000.00	-	-	50,000.00	-	-	16,350.00	-	-	50,000.00	9,000.00
Ludlow	-	-	-	280,000.00	-	-	17,000.00	-	-	340,000.00	-
Hudson	-	-	-	190,000.00	-	-	23,000.00	-	-	160,000.00	-
Stoughton	-	-	-	250,000.00	-	-	31,000.00	-	-	250,000.00	-
Barnstable	-	-	-	250,000.00	-	-	26,000.00	-	-	250,000.00	-
Montague	-	-	-	230,000.00	-	-	23,000.00	-	-	180,000.00	17,100.00
Rockland	-	-	-	275,000.00	-	17,100.00	21,000.00	-	-	300,000.00	-
Ware	-	-	-	100,000.00	-	-	10,000.00	-	-	100,000.00	-
Concord	7,000.00	-	-	110,000.00	-	-	30,000.00	-	-	100,000.00	-
Grafton	5,600.00	-	-	175,000.00	-	-	12,000.00	-	-	225,000.00	-
Chelmsford	-	-	-	70,000.00	-	-	11,166.00	-	-	70,000.00	-
Whitman	-	-	-	150,000.00	-	-	17,000.00	-	-	150,000.00	-
Randolph	-	-	-	250,000.00	-	2,500.00	13,000.00	-	-	250,000.00	-
Franklin	55,000.00	-	-	150,000.00	-	-	27,000.00	-	-	150,000.00	5,000.00
Wapole	-	-	-	225,000.00	-	11,000.00	48,000.00	-	-	250,000.00	11,000.00
Hingham	-	-	-	-	-	-	32,000.00	-	-	-	-
Agawan	-	-	-	200,000.00	-	-	40,000.00	3,000.00	-	225,000.00	-
North Andover	-	-	-	225,000.00	-	7,350.00	5,000.00	-	-	225,000.00	7,350.00
Shrewsbury	-	-	-	300,000.00	-	-	27,500.00	-	-	300,000.00	-
Maynard	-	-	-	-	-	-	16,000.00	-	-	-	-
Millbury	2,500.00	-	-	175,000.00	-	-	7,000.00	10,584.54	-	175,000.00	-
South Hadley	4,000.00	-	-	10,000.00	-	6,000.00	21,000.00	23,305.92	-	40,000.00	6,000.00
Billerica	-	-	-	175,000.00	-	-	24,000.00	-	-	150,000.00	-
Winchendon	-	-	-	200,000.00	-	-	17,500.00	-	-	190,000.00	-
Tewksbury	-	-	-	135,000.00	-	-	17,500.00	-	-	165,000.00	-
Mausfield	-	-	-	230,000.00	-	-	19,200.00	-	-	260,000.00	-
Falmouth	-	-	-	158,000.00	-	-	13,000.00	-	-	158,000.00	-
Auburn	10,000.00	-	-	130,000.00	-	12,000.00	36,000.00	-	-	165,000.00	43,525.00
Canton	-	-	-	250,000.00	-	-	24,500.00	-	-	300,000.00	-
Dracut	-	-	-	155,000.00	-	-	19,000.00	12,147.15	-	175,000.00	-
Spencer	-	-	-	150,000.00	-	16,400.00	14,000.00	9,878.37	-	150,000.00	16,400.00
Amherst	74,000.00	-	-	40,000.00	-	-	15,000.00	7,162.19	-	50,000.00	-
Uxbridge	-	-	-	150,000.00	-	-	11,000.00	-	-	150,000.00	-
Great Barrington	65,000.00	-	-	75,000.00	-	-	3,000.00	-	-	75,000.00	-
Ipswich	22,300.00	-	-	300,000.00	-	23,350.00	26,340.00	1,213.99	-	275,000.00	23,350.00
Westborough	-	-	-	50,000.00	-	16,800.00	-	-	-	75,000.00	6,400.00
Wareham	-	-	-	50,000.00	-	-	12,000.00	-	-	50,000.00	-
Foxborough	-	-	-	215,000.00	-	-	11,000.00	-	-	216,000.00	-
Abington	3,500.00	-	-	235,000.00	-	53,000.00	11,500.00	9,887.22	-	240,000.00	47,000.00
Somerset	-	-	-	65,000.00	-	-	19,000.00	-	-	65,000.00	-
Orange	23,000.00	-	-	225,000.00	-	-	20,000.00	-	-	225,000.00	-
Piston	-	-	-	150,000.00	-	-	7,500.00	-	-	150,000.00	-
Monson	7,000.00	-	-	80,000.00	-	-	12,000.00	-	-	75,000.00	-
Longmeadow	-	-	-	-	-	-	31,000.00	-	-	-	-
Seekonk	-	-	-	60,000.00	-	-	5,500.00	-	-	60,000.00	-
87 Towns.	\$2,427,000.00	\$762,455.72	\$420,100.00	\$25,442,000.00	\$331,370.00	\$34,603.44	\$33,901,711.00	\$817,671.00	\$731,590.50	\$26,544,900.00	\$509,645.00
											\$45,502.14

¹ Includes \$500 cemetery loan.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1937.*

TOWNS. (Population over 5,000)	METROPOLITAN			
	Totals	Sewer	Park	Water
Brookline	\$125,490.24	\$47,852.48	\$6,860.52	\$70,777.24
Arlington	39,536.06	7,652.36	2,595.72	29,287.98
Watertown	45,479.80	16,208.10	2,325.64	26,946.06
Belmont	29,466.87	6,270.32	2,129.06	21,067.49
Weymouth	34,614.56	32,560.59	2,053.97	—
Milton	28,489.93	11,191.31	1,603.30	15,695.32
Braintree	9,487.24	8,297.00	1,190.24	—
Winthrop	18,278.65	3,122.36	1,058.86	14,097.43
Wakefield	3,633.19	2,712.87	920.32	—
Norwood	29,946.55	29,946.55	—	—
Dedham	8,694.91	7,602.37	1,092.54	—
Saugus	649.77	—	649.77	—
Wellesley	13,368.24	11,692.99	1,675.25	—
Winchester	5,363.84	4,005.33	1,358.51	—
Needham	8,559.21	7,486.60	1,072.61	—
Stoneham	10,846.99	1,855.50	628.42	8,363.07
Lexington	12,494.01	2,828.04	—	9,665.97
Reading	2,085.84	2,085.84	—	—
Swampscott	12,568.33	—	1,127.48	11,440.85
Stoughton	10,568.86	10,568.86	—	—
Walpole	16,675.81	16,675.81	—	—
Hingham	665.74	—	665.74	—
Canton	10,939.72	10,560.51	379.21	—
Totals	\$477,904.36	\$241,175.79	\$29,387.16	\$207,341.41

The following towns over 5,000 population made no sinking and loan fund payments in 1937 to the State on account of Metropolitan sewer, park and water systems:

Abington	Dracut	Marblehead	Rockland
Adams	Easthampton	Maynard	Seekonk
Agawam	Easton	Methuen	Shrewsbury
Amesbury	Fairhaven	Middleborough	Somerset
Amherst	Falmouth	Milford	Southbridge
Andover	Foxborough	Millbury	South Hadley
Athol	Framingham	Monson	Spencer
Auburn	Franklin	Montague	Tewksbury
Barnstable	Grafton	Natick	Uxbridge
BillERICA	Great Barrington	North Andover	Ware
Bridgewater	Greenfield	North Attleborough	Wareham
Chelmsford	Hudson	Northbridge	Webster
Clinton	Ipswich	Orange	Westborough
Concord	Longmeadow	Palmer	West Springfield
Danvers	Ludlow	Plymouth	Whitman
Dartmouth	Mansfield	Randolph	Winchendon

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1937.*

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Brookline	\$432,990.24	\$307,500.00	—	—	\$125,490.24	—
Arlington	240,181.68	162,500.00	\$10,000.00	\$3,000.00	39,536.06	\$25,145.62
Watertown	275,848.54	220,368.74	10,000.00	—	45,479.80	—
Belmont	241,066.87	204,000.00	7,000.00	600.00	29,466.87	—
Framingham	206,060.01	174,400.00	15,000.00	—	—	16,660.01
Weymouth	115,114.56	80,500.00	—	—	34,614.56	—
Methuen	125,928.49	117,900.00	—	—	—	8,028.49
Milton	140,489.93	112,000.00	—	—	28,489.93	—
Braintree	137,487.24	93,000.00	—	—	9,487.24	35,000.00
West Springfield	130,000.00	130,000.00	—	—	—	—
Winthrop	167,228.65	105,800.00	—	—	18,278.65	43,150.00
Wakefield	131,133.19	123,500.00	4,000.00	—	3,633.19	—
Greenfield	58,085.00	58,085.00	—	—	—	—
Southbridge	22,290.00	16,990.00	5,300.00	—	—	—
Norwood	235,666.80	172,200.00	—	—	29,946.55	33,520.25
Dedham	71,194.91	62,500.00	—	—	8,694.91	—
Saugus	113,500.97	46,000.00	—	—	649.77	66,851.20
Milford	49,858.85	38,500.00	6,000.00	—	—	5,358.85
Natick	76,390.50	72,790.50	3,600.00	—	—	—

¹ Serial loans amounting to \$7,631.26 were paid from Federal grants for outlays.

² Serial loans amounting to \$8,000 were paid from Federal grants for outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1937 —*
Concluded.

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Danvers	\$45,000.00	\$42,000.00	—	\$3,000.00	—	—
Webster	76,044.14	53,000.00	\$4,752.00	—	—	\$18,292.14
Wellesley	129,368.24	¹ 116,000.00	—	—	\$13,368.24	—
Winchester	109,363.84	100,000.00	4,000.00	—	5,363.84	—
Plymouth	44,325.82	² 44,325.82	—	—	—	—
Adams	95,500.00	95,500.00	—	—	—	—
Clinton	56,700.00	51,000.00	5,700.00	—	—	—
Needham	91,059.21	82,500.00	—	—	8,559.21	—
Fairhaven	75,709.85	34,655.00	—	—	—	41,054.85
Stoneham	86,572.32	57,000.00	5,000.00	—	10,846.99	13,725.33
Lexington	118,100.10	³ 105,606.09	—	—	12,494.01	—
Athol	44,100.00	39,500.00	4,600.00	—	—	—
Reading	78,585.84	41,500.00	3,000.00	—	2,085.84	32,000.00
Northbridge	31,000.00	27,000.00	4,000.00	—	—	—
Andover	39,014.06	⁴ 39,014.06	—	—	—	—
Amesbury	33,000.00	33,000.00	—	—	—	—
Easthampton	36,337.83	24,900.00	—	—	—	11,437.83
Swampscott	73,118.33	60,550.00	—	—	12,568.33	—
North Attleborough	24,000.00	24,000.00	—	—	—	—
Marblehead	90,000.00	90,000.00	—	—	—	—
Palmer	14,500.00	14,500.00	—	—	—	—
Dartmouth	44,625.00	44,625.00	—	—	—	—
Bridgewater	29,000.00	29,000.00	—	—	—	—
Middleborough	17,750.00	⁵ 17,750.00	—	—	—	—
Ludlow	17,000.00	17,000.00	—	—	—	—
Hudson	46,400.00	45,400.00	1,000.00	—	—	—
Stoughton	44,568.86	34,000.00	—	—	10,568.86	—
Barnstable	26,000.00	26,000.00	—	—	—	—
Montague	23,000.00	23,000.00	—	—	—	—
Rockland	23,000.00	23,000.00	—	—	—	—
Ware	11,000.00	11,000.00	—	—	—	—
Concord	54,501.00	52,500.00	2,000.00	1.00	—	—
Grafton	14,000.00	12,000.00	2,000.00	—	—	—
Chelmsford	11,166.00	11,166.00	—	—	—	—
Whitman	20,000.00	20,000.00	—	—	—	—
Randolph	16,000.00	16,000.00	—	—	—	—
Franklin	31,063.95	⁶ 31,063.95	—	—	—	—
Walpole	71,675.81	55,000.00	—	—	16,675.81	—
Hingham	32,665.74	32,000.00	—	—	665.74	—
Agawam	49,500.00	46,500.00	—	—	—	3,000.00
North Andover	7,000.00	7,000.00	—	—	—	—
Shrewsbury	47,100.00	43,500.00	3,600.00	—	—	—
Maynard	19,000.00	16,000.00	3,000.00	—	—	—
Millbury	12,584.54	7,000.00	2,500.00	—	—	3,084.54
South Hadley	32,614.42	21,000.00	—	—	—	11,614.42
BillERICA	34,600.00	32,600.00	2,000.00	—	—	—
Winchendon	20,000.00	17,500.00	2,500.00	—	—	—
Tewksbury	6,166.87	76,166.87	—	—	—	—
Mansfield	26,500.00	26,500.00	—	—	—	—
Falmouth	51,500.00	51,500.00	—	—	—	—
Auburn	33,613.95	⁸ 23,848.69	2,500.00	—	—	7,265.26
Canton	40,420.76	21,000.00	—	—	10,939.72	8,481.04
Dracut	23,878.37	14,000.00	—	—	—	9,878.37
Spencer	23,963.87	18,000.00	2,000.00	—	—	3,963.87
Amherst	15,000.00	15,000.00	—	—	—	—
Uxbridge	14,000.00	11,000.00	3,000.00	—	—	—
Great Barrington	3,000.00	3,000.00	—	—	—	—
Ipswich	37,553.99	⁹ 36,340.00	—	—	—	1,213.99
Westborough	1,800.00	—	1,800.00	—	—	—
Wareham	12,000.00	12,000.00	—	—	—	—
Foxborough	25,500.00	25,500.00	—	—	—	—
Abington	29,387.22	19,500.00	—	—	—	9,887.22
Somerset	42,000.00	42,000.00	—	—	—	—
Orange	22,600.00	22,600.00	—	—	—	—
Easton	7,500.00	7,500.00	—	—	—	—
Monson	12,000.00	12,000.00	—	—	—	—
Longmeadow	31,000.00	31,000.00	—	—	—	—
Seekonk	5,500.00	5,500.00	—	—	—	—
87 Towns	\$5,582,616.36	\$4,569,645.72	\$119,852.00	\$6,601.00	\$477,904.36	\$408,613.28

¹ Serial loans amounting to \$12,000 were paid from Federal grants for outlays.² Serial loans amounting to \$24.18 were paid from Federal grants for outlays.³ Serial loans amounting to \$393.91 were paid from Federal grants for outlays.⁴ Serial loans amounting to \$2,685.94 were paid from Federal grants for outlays.⁵ Serial loans amounting to \$5,100 were paid from gifts for outlays.⁶ Serial loans amounting to \$3,436.05 were paid from Federal grants for outlays.⁷ Serial loans amounting to \$3,033.13 were paid from Federal grants for outlays.⁸ Serial loans amounting to \$651.31 were paid from Federal grants for outlays.⁹ Serial loans amounting to \$5,000 were paid from gifts for outlays.

DIVISION C

CASH BALANCES

TABLE VII. — *Cash Balances.*

Towns. (Population over 5,000)	CASH AT BEGINNING OF 1937					Private Trust Funds and Accounts	CASH AT END OF 1937					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund		Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline . . .	\$728,474.00	\$720,572.57	—	\$2,041.67	\$5,859.76	—	\$833,227.56	\$827,836.45	—	\$245.23	\$370.88	\$4,775.00
Arlington . . .	122,518.39	115,208.65	—	—	5,357.83	\$1,951.91	102,912.92	94,328.13	—	—	6,139.86	2,444.93
Watertown . . .	258,847.07	255,735.09	—	210.64	1.33	2,900.01	200,164.02	193,701.15	—	220.69	1.33	6,240.85
Bellmont . . .	479,180.83	472,612.35	\$1,544.77	—	—	5,023.71	469,308.45	450,721.12	\$1,339.77	5,755.00	1,843.93	9,649.23
Framingham . . .	46,065.21	40,539.98	—	1,074.96	3,709.04	741.23	129,220.29	121,471.34	—	974.72	5,746.29	1,027.94
Weymouth . . .	175,789.23	172,087.65	—	—	—	3,701.58	207,850.76	207,125.39	—	—	23.79	701.58
Methuen . . .	206,209.18	205,247.52	—	—	—	961.66	177,932.68	176,826.98	—	—	96.07	1,009.63
Milton . . .	235,990.51	221,483.79	—	998.28	5,362.00	8,146.44	201,779.72	187,874.11	—	356.32	3,168.89	10,380.40
Braintree . . .	212,154.39	204,991.42	—	—	3,981.21	3,181.76	243,158.39	231,317.60	—	—	8,659.03	3,181.76
West Springfield . . .	205,280.32	204,260.26	4.50	—	975.56	40.00	193,182.09	190,852.67	192.97	—	2,096.45	40.00
Winthrop . . .	257,667.03	257,168.55	—	—	—	498.48	262,366.98	261,800.52	—	—	38.22	528.24
Wakefield . . .	346,788.89	309,948.35	—	—	—	36,840.54	222,937.17	264,164.05	—	—	1,888.43	30,838.45
Greenfield . . .	228,869.11	228,386.68	—	—	482.43	—	296,843.85	295,290.93	—	—	1,552.92	—
Southbridge . . .	151,903.86	151,784.07	—	—	94.19	25.60	141,953.43	141,470.37	—	50.00	226.87	206.19
Norwood . . .	199,598.07	193,604.76	—	738.27	450.78	4,804.26	177,373.58	171,006.94	—	2,176.75	1,605.99	2,583.90
Dedham . . .	76,991.74	75,054.92	—	—	440.83	1,495.99	129,767.18	127,921.61	—	—	397.19	1,448.38
Saugus . . .	107,249.30	105,169.82	—	869.00	368.42	842.06	71,319.10	70,002.84	—	—	477.61	838.65
Milford . . .	89,691.62	89,350.56	—	56.38	42.50	242.18	46,990.43	45,953.72	—	74.93	151.12	810.66
Natick . . .	242,258.95	241,353.85	—	—	905.10	—	318,636.00	317,767.29	—	—	868.71	—
Danvers . . .	42,390.19	32,822.09	—	—	3,419.94	6,148.16	36,544.10	28,133.25	120.00	—	3,463.02	4,827.83
Webster . . .	144,333.04	144,177.18	—	—	155.86	—	145,298.72	142,235.33	—	23.35	2,959.44	80.60
Wellesley . . .	182,833.81	182,833.67	—	—	860.14	—	490,037.45	489,833.38	—	—	204.07	—
Winchester . . .	313,719.87	310,603.79	—	139.26	958.13	2,018.69	261,060.25	257,643.61	—	89.26	1,381.19	1,946.19
Plymouth . . .	116,203.41	116,153.41	—	—	—	50.00	66,530.68	65,583.19	—	—	917.49	50.00
Adams . . .	75,664.31	75,218.87	25.00	—	351.77	68.67	48,643.32	48,085.26	—	—	489.39	68.67
Clinton . . .	30,077.49	29,412.49	—	—	—	665.00	65,623.95	19,392.60	—	45,506.00	60.35	665.00
Needham . . .	46,543.36	45,157.22	—	—	621.05	765.09	93,759.42	80,615.59	—	—	12,378.74	765.09
Fairhaven . . .	24,363.52	23,701.30	—	—	575.55	86.67	33,857.27	33,068.42	—	—	783.70	5.15
Stoneham . . .	73,525.77	71,245.93	—	447.22	384.70	1,447.92	78,636.52	72,531.87	—	1,043.65	3,904.02	1,156.98
Lexington . . .	139,596.18	135,251.33	—	1,069.72	2,910.78	364.35	80,884.19	72,445.41	—	1,138.24	7,132.07	168.47
Athol . . .	139,039.38	138,736.53	—	—	—	302.85	112,245.17	111,706.55	—	—	243.77	294.85
Reading . . .	183,564.19	168,076.65	—	175.00	6,876.71	8,435.83	185,141.15	169,909.21	—	375.00	2,212.78	12,644.16
Northbridge . . .	73,405.91	73,000.91	—	—	—	405.00	73,320.57	72,633.50	—	—	18.77	668.30
Andover . . .	147,430.76	140,682.04	—	—	5,760.59	988.13	101,027.34	94,736.61	—	—	6,138.74	151.99
Amesbury . . .	80,440.51	80,101.00	170.10	—	—	169.41	73,256.76	72,723.93	—	—	290.23	242.60
Easthampton . . .	31,897.33	31,897.33	—	12.00	8.65	—	30,708.58	30,582.97	—	2.50	123.11	—
Swampscott . . .	266,690.78	266,179.19	—	—	477.34	34.25	210,643.91	209,241.95	—	—	1,396.46	5.50
North Attleborough . . .	54,856.85	50,077.29	—	—	.27	4,779.29	98,847.28	91,170.05	—	—	2,296.43	5,380.80
Marblehead . . .	170,194.29	166,162.56	—	—	3,826.87	204.86	184,766.01	178,355.21	—	—	6,236.94	173.86
Palmer . . .	72,065.17	72,065.17	—	—	—	—	80,149.24	80,149.24	—	—	—	—
Dartmouth . . .	29,448.15	29,448.15	—	—	—	—	35,772.30	35,772.30	—	—	—	—

Bridgewater	45,128.89	65.68	70.81	38,753.92	38,025.93	57.18	70.81
Middleborough	75,310.43	6.63	2,673.91	98,508.72	96,968.05	33.86	1,506.81
Ludlow	55,706.07	—	—	47,702.24	—	—	—
Hudson	154,701.16	—	8,348.52	84,959.91	76,294.64	—	8,665.27
Stoughton	75,857.98	—	—	92,244.25	92,244.25	—	—
Barnstable	35,293.26	—	—	10,243.41	10,243.41	—	—
Montague	84,763.24	—	—	81,339.63	81,339.63	—	—
Rockland	92,076.07	—	—	58,023.38	57,795.18	—	228.20
Ware	70,948.38	62.40	117.59	78,523.41	78,296.37	62.40	164.64
Concord	35,747.05	136.05	305.54	74,971.42	72,193.88	6.04	636.19
Grafton	104,705.92	529.64	352.66	34,400.99	33,753.87	125.06	340.66
Chelmsford	504.26	73.14	331.12	454.35	100.00	100.00	160.34
Whitman	30,416.24	—	—	29,384.20	29,384.20	—	—
Randolph	74,162.22	82.76	54.23	82,263.00	82,199.54	9.23	54.23
Franklin	61,621.52	64.46	—	85,680.45	85,680.45	79.61	—
Walpole	119,689.67	145.91	374.11	106,053.43	105,426.99	128.21	463.08
Hingham	244,448.16	—	—	238,400.49	233,185.84	—	4,060.48
Agawam	54,482.23	142.64	3,782.06	25,553.27	18,051.78	1,154.17	4,053.21
North Andover	49,748.87	—	4,053.21	44,886.48	44,886.48	2,439.14	4,053.21
Shrewsbury	207,475.66	237.97	713.02	251,729.66	248,039.11	267.78	453.28
Maynard	87,731.98	—	2,277.35	102,381.71	100,545.71	124.43	2,667.35
Millbury	50,848.09	30.00	—	37,388.10	37,354.50	36.00	—
South Hadley	36,492.80	—	—	40,243.86	39,559.79	334.68	33.60
Billerica	28,216.55	422.07	344.39	17,108.94	15,127.80	—	349.39
Winchendon	78,558.83	303.68	111.44	87,680.43	87,245.11	329.88	1,981.14
Tewksbury	59,184.58	—	—	52,819.73	52,819.73	—	—
Mansfield	63,775.74	—	2,315.00	36,316.12	33,823.74	—	2,492.38
Falmouth	124,900.65	864.71	173.24	152,869.83	149,868.77	1,593.59	173.24
Auburn	84,858.07	345.18	195.95	43,152.00	42,377.84	296.96	195.95
Canton	116,871.10	187.76	—	60,635.94	60,209.87	281.25	—
Dracut	21,909.73	424.14	—	28,800.44	26,869.33	426.07	—
Spencer	32,186.58	39.35	—	38,584.42	37,720.83	1,515.60	—
Amherst	75,159.86	261.47	—	87,218.55	85,161.16	7.43	—
Uxbridge	82,429.82	2,310.97	31.34	33,784.61	31,917.98	1,389.87	31.34
Great Barrington	89,831.78	41.63	—	101,970.01	161,970.01	17.31	—
Ipswich	19,466.74	—	4,080.18	23,782.89	23,560.29	—	4,222.60
Westborough	32,217.04	1,146.52	3,580.00	37,239.51	31,047.49	1,181.53	3,646.42
Wareham	56,722.90	203.69	—	67,851.48	67,839.73	5.90	—
Foxborough	62,195.76	2,010.79	—	76,657.20	76,657.20	—	—
Abington	72,489.40	160.24	—	61,455.70	61,295.46	—	160.24
Somerset	98,127.43	—	—	69,487.96	69,487.96	—	—
Orange	25,868.66	210.00	—	24,036.66	24,036.66	10.00	—
Easton	98,991.18	7,194.04	1,100.00	121,268.23	96,033.10	25,235.13	—
Monson	25,950.92	—	—	30,194.45	30,194.45	—	—
Longmeadow	106,414.45	—	—	123,303.87	123,195.70	108.17	—
Seekonk	12,382.63	249.62	—	27,637.07	27,637.07	—	—
87 Towns	\$10,147,384.24	\$9,907,630.23	\$1,744.37	\$15,494.25	\$88,637.30	\$133,878.09	\$151,454.12
				\$10,260,585.04	\$9,912,784.19	\$65,516.52	\$129,177.47

PART III

TOWNS UNDER 5,000 POPULATION

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1937

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Blackstone POPULATION 4,588	Dudley POPULATION 4,568	Wilmington POPULATION 4,493	Leicester POPULATION 4,426
REVENUE.	\$165,862.99	\$224,643.93	\$235,412.24	\$193,915.25
General	136,612.41	187,042.60	190,287.78	169,515.81
<i>Taxes</i>	<i>115,029.12</i>	<i>166,617.80</i>	<i>171,993.43</i>	<i>148,718.15</i>
Property, poll, and income	113,445.92	119,009.58	171,742.83	145,475.72
Corporation, bank, etc.	1,583.20	47,608.22	250.60	3,242.43
<i>Licenses and permits</i>	<i>1,705.00</i>	<i>4,019.50</i>	<i>3,602.50</i>	<i>1,529.50</i>
<i>Fines and forfeits</i>	<i>809.00</i>	<i>202.00</i>	<i>34.00</i>	<i>45.70</i>
<i>Grants and gifts</i>	<i>19,069.29</i>	<i>16,203.30</i>	<i>14,657.85</i>	<i>19,222.46</i>
For expenses	19,069.29	16,203.30	14,657.85	19,222.46
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	29,250.58	37,601.33	45,124.46	24,399.44
<i>Special assessments</i>	<i>633.65</i>	<i>1,767.90</i>	—	—
To meet expenses	633.65	—	—	—
To meet outlays	—	1,767.90	—	—
<i>Privileges</i>	<i>4,159.87</i>	<i>5,923.95</i>	<i>6,439.93</i>	<i>6,764.50</i>
<i>Departmental</i>	<i>23,640.77</i>	<i>15,361.49</i>	<i>9,461.75</i>	<i>14,548.24</i>
General government	—	52.50	8.00	138.36
Protection of persons and property	23.24	48.11	454.13	39.84
Health and sanitation	387.14	904.29	1,061.39	299.29
Highways	1,750.00	4,248.85	2,398.78	2,495.54
Charities	9,285.83	9,481.93	4,135.11	9,715.41
Soldiers' benefits	265.50	159.62	483.00	245.00
Schools	11,897.26	423.79	248.00	1,519.25
Libraries	—	42.40	81.26	22.64
Recreation	—	—	—	64.00
Unclassified	31.80	—	592.08	8.91
<i>Public service enterprises</i>	—	<i>12,880.40</i>	<i>22,422.15</i>	—
Electric light	—	—	—	—
Water	—	12,880.40	22,422.15	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>402.51</i>	<i>1,610.84</i>	—
<i>Interest</i>	<i>816.29</i>	<i>1,265.08</i>	<i>5,189.79</i>	<i>3,086.70</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	26.60	425.66	1,462.24
All other	816.29	1,238.48	4,764.13	1,624.46
NON-REVENUE.	\$130,488.08	\$120,860.81	\$240,662.51	\$219,824.10
Offsets to outlays	14,210.58	5,963.01	4,359.11	6,414.31
<i>Departmental</i>	<i>14,210.58</i>	<i>5,963.01</i>	<i>3,665.09</i>	<i>6,414.31</i>
<i>Public service enterprises</i>	—	—	<i>694.02</i>	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	106,000.00	100,000.00	216,095.29	197,317.64
<i>Loans, general purposes</i>	<i>11,000.00</i>	—	<i>6,000.00</i>	<i>18,500.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	<i>5,095.29</i>	<i>5,817.64</i>
<i>Temporary loans (including revenue loans)</i>	<i>95,000.00</i>	<i>100,000.00</i>	<i>205,000.00</i>	<i>173,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	32.40	1,788.24	1,292.49
<i>From sinking funds</i>	—	—	—	—
All other	—	32.40	1,788.24	1,292.49
Refunds	212.44	574.04	986.37	753.78
Agency, trust, and investment	10,065.06	14,291.36	17,433.50	14,045.88
<i>Taxes and licenses for State</i>	<i>5,038.03</i>	<i>6,737.50</i>	<i>8,207.50</i>	<i>6,737.50</i>
<i>Taxes for county</i>	<i>4,701.23</i>	<i>6,306.53</i>	<i>6,887.23</i>	<i>6,306.53</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	<i>638.93</i>	<i>1,361.77</i>	<i>22.85</i>
All other	325.80	608.40	977.00	979.00
RECAPITULATION.				
Revenue and offsets to outlays	\$180,073.57	\$230,606.94	\$239,771.35	\$200,329.56
Premiums	—	—	—	—
Municipal indebtedness	106,000.00	100,000.00	216,095.29	197,317.64
Transfers and refunds	212.44	606.44	2,774.61	2,046.27
Agency, trust, and investment	10,065.06	14,291.36	17,433.50	14,045.88
Total receipts	\$296,351.07	\$345,504.74	\$476,074.75	\$413,739.35
Balance on hand, including funds	13,688.99	41,269.90	60,543.87	62,198.17
GRAND TOTAL	\$310,040.06	\$386,774.64	\$536,618.62	\$475,937.52

Graded According to Population of 1935.

PAYMENTS.	Blackstone POPULATION 4,588	Dudley POPULATION 4,568	Wilmington POPULATION 4,493	Leicester POPULATION 4,426
Maintenance	\$156,062.11	\$187,533.30	\$199,818.29	\$177,737.15
<i>Departmental</i>	<i>156,062.11</i>	<i>179,866.07</i>	<i>183,836.46</i>	<i>177,737.15</i>
General government	7,918.10	10,069.25	11,129.99	9,629.60
Protection of persons and property	8,047.41	9,691.48	22,212.02	8,084.17
Health and sanitation	3,778.63	12,298.69	5,069.68	6,196.13
Highways	14,956.17	34,613.47	26,289.03	34,015.46
Charities	57,332.34	33,887.87	44,500.93	40,307.99
Soldiers' benefits	1,697.15	2,474.41	3,920.00	6,756.20
Schools	52,825.90	72,739.82	66,644.27	66,459.47
Libraries	903.00	1,399.67	826.41	3,069.82
Recreation	110.62	148.00	723.41	338.49
Pensions	—	—	—	—
Unclassified	8,492.79	2,543.41	2,520.72	2,879.82
<i>Public service enterprises</i>	<i>—</i>	<i>6,608.94</i>	<i>13,229.99</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	6,608.94	13,229.99	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,068.29</i>	<i>2,751.84</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,147.75	3,899.16	12,956.87	3,237.25
<i>Loans, general purposes</i>	<i>2,147.75</i>	<i>3,584.16</i>	<i>2,374.62</i>	<i>3,237.25</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>315.00</i>	<i>10,582.25</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	15,985.75	28,530.50	15,808.35	30,384.79
<i>Departmental</i>	<i>15,985.75</i>	<i>27,181.47</i>	<i>10,595.02</i>	<i>30,384.79</i>
General government	—	—	426.06	—
Protection of persons and property	—	—	336.84	374.00
Health and sanitation	—	4,112.32	—	—
Highways	15,985.75	21,135.93	8,811.15	19,065.74
Charities	—	—	—	—
Schools	—	1,933.22	1,020.97	2,600.00
Libraries	—	—	—	—
Recreation	—	—	—	8,345.05
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>967.78</i>	<i>4,787.90</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	967.78	4,787.90	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>381.25</i>	<i>425.43</i>	<i>—</i>
Municipal indebtedness	105,100.00	115,900.00	251,323.19	175,784.15
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>10,100.00</i>	<i>15,900.00</i>	<i>31,227.90</i>	<i>10,966.51</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>5,095.29</i>	<i>5,817.64</i>
<i>Temporary loans (including revenue loans)</i>	<i>95,000.00</i>	<i>100,000.00</i>	<i>215,000.00</i>	<i>159,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	32.40	1,788.24	1,292.49
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>32.40</i>	<i>1,788.24</i>	<i>1,292.49</i>
Refunds	212.44	574.04	986.37	753.78
Agency, trust, and investment	10,065.06	14,319.94	17,334.68	15,041.11
<i>Taxes and licenses for State</i>	<i>5,038.03</i>	<i>6,737.50</i>	<i>8,207.50</i>	<i>6,737.50</i>
<i>Taxes for county</i>	<i>4,701.23</i>	<i>6,306.53</i>	<i>6,887.23</i>	<i>6,306.53</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>659.71</i>	<i>1,243.15</i>	<i>859.08</i>
<i>All other</i>	<i>325.80</i>	<i>616.20</i>	<i>996.80</i>	<i>1,138.00</i>
RECAPITULATION.				
Maintenance and interest	\$158,209.86	\$191,432.46	\$212,775.16	\$180,974.40
Permanent debt (except from sinking funds)	10,100.00	15,900.00	31,227.90	10,966.51
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,985.75	28,530.50	15,808.35	30,384.79
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	5,095.29	5,817.64
Temporary loans	95,000.00	100,000.00	215,000.00	159,000.00
Transfers (except to sinking funds) and refunds	212.44	606.44	2,774.61	2,046.27
Agency, trust, and investment	10,065.06	14,319.94	17,334.68	15,041.11
Total payments	\$289,573.11	\$350,789.34	\$500,015.99	\$404,230.72
Balance on hand, including funds	20,466.95	35,985.30	36,602.63	71,706.80
GRAND TOTAL	\$310,040.06	\$386,774.64	\$536,618.62	\$475,937.52

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Westport POPULATION 4,355	Swansea POPULATION 4,327	Templeton POPULATION 4,302	Dalton POPULATION 4,282
REVENUE.	\$258,655.04	\$209,495.34	\$260,591.43	\$272,802.55
General	230,469.33	154,520.57	174,170.86	237,067.26
<i>Taxes</i>	<i>207,531.13</i>	<i>129,913.03</i>	<i>137,133.83</i>	<i>192,877.78</i>
Property, poll, and income	205,236.74	123,925.99	124,158.35	154,831.79
Corporation, bank, etc.	2,294.39	5,987.04	12,975.48	38,045.99
<i>Licenses and permits</i>	<i>4,044.67</i>	<i>2,601.00</i>	<i>2,269.50</i>	<i>1,061.50</i>
<i>Fines and forfeits</i>	<i>375.00</i>	<i>68.00</i>	<i>73.75</i>	<i>165.00</i>
<i>Grants and gifts</i>	<i>18,518.53</i>	<i>21,938.54</i>	<i>34,693.78</i>	<i>42,962.98</i>
For expenses	18,518.53	21,938.54	34,693.78	12,962.98
For outlays	—	—	—	30,000.00
All other	—	—	—	—
Commercial	28,185.71	54,974.77	86,420.57	35,735.29
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>63.20</i>
To meet expenses	—	—	—	63.20
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>8,556.04</i>	<i>8,012.90</i>	<i>6,760.64</i>	<i>7,628.75</i>
<i>Departmental</i>	<i>14,087.31</i>	<i>25,889.43</i>	<i>34,005.18</i>	<i>21,412.91</i>
General government	1,130.07	362.15	821.10	65.00
Protection of persons and property	74.76	124.91	40.68	51.29
Health and sanitation	1,053.88	—	1,072.37	268.43
Highways	—	3,600.50	2,974.36	84.16
Charities	10,878.57	15,682.26	27,173.65	13,329.65
Soldiers' benefits	135.00	—	277.29	300.00
Schools	685.22	6,061.20	1,502.02	6,885.18
Libraries	6.16	56.41	118.71	330.60
Recreation	—	—	—	—
Unclassified	124.15	2.00	25.00	98.60
<i>Public service enterprises</i>	<i>77.00</i>	<i>—</i>	<i>40,602.46</i>	<i>—</i>
Electric light	—	—	40,602.46	—
Water	—	—	—	—
All other	77.00	—	—	—
<i>Cemeteries</i>	<i>1,502.34</i>	<i>123.00</i>	<i>943.61</i>	<i>1,138.74</i>
<i>Interest</i>	<i>3,963.02</i>	<i>20,949.44</i>	<i>4,108.68</i>	<i>5,491.69</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	19,278.06	1,178.99	4,434.32
All other	3,963.02	1,671.38	2,929.69	1,057.37
NON-REVENUE.	\$256,528.24	\$158,462.85	\$157,594.15	\$185,926.06
Offsets to outlays	26,729.81	1,068.05	10,429.35	19,085.68
<i>Departmental</i>	<i>26,729.81</i>	<i>1,068.05</i>	<i>10,429.35</i>	<i>19,085.68</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	205,000.00	120,000.00	125,000.00	100,000.00
<i>Loans, general purposes</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	<i>120,000.00</i>	<i>125,000.00</i>	<i>100,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	18,763.48	2,829.69	5,301.90
<i>From sinking funds</i>	<i>—</i>	<i>18,763.48</i>	<i>2,829.69</i>	<i>5,301.90</i>
All other	—	—	—	—
Refunds	1,045.40	276.71	1,603.38	888.87
Agency, trust, and investment	23,753.03	18,354.61	17,731.73	60,649.61
<i>Taxes and licenses for State</i>	<i>10,535.00</i>	<i>8,697.50</i>	<i>6,492.50</i>	<i>14,332.50</i>
<i>Taxes for county</i>	<i>7,966.08</i>	<i>6,676.65</i>	<i>6,077.20</i>	<i>17,953.99</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,096.15</i>	<i>1,918.46</i>	<i>4,464.23</i>	<i>27,659.92</i>
All other	1,155.80	1,162.00	697.80	703.20
RECAPITULATION.				
Revenue and offsets to outlays	\$285,384.85	\$210,563.39	\$271,020.78	\$291,888.23
Premiums	—	—	—	—
Municipal indebtedness	205,000.00	120,000.00	125,000.00	100,000.00
Transfers and refunds	1,045.40	19,040.19	4,433.07	6,190.77
Agency, trust, and investment	23,753.03	18,354.61	17,731.73	60,649.61
Total receipts	\$515,183.28	\$367,958.19	\$418,185.58	\$458,728.61
Balance on hand, including funds	73,826.22	29,899.74	34,393.46	25,477.61
GRAND TOTAL	\$589,009.50	\$397,857.93	\$452,579.04	\$484,206.22

Graded According to Population of 1935 — Continued.

PAYMENTS.	Westport POPULATION 4,355	Swansea POPULATION 4,327	Templeton POPULATION 4,302	Dalton POPULATION 4,282
Maintenance	\$218,339.65	\$174,154.63	\$212,933.11	\$207,184.20
<i>Departmental</i>	<i>215,161.88</i>	<i>173,706.06</i>	<i>184,664.34</i>	<i>202,744.24</i>
General government	14,599.51	6,993.98	7,438.77	15,297.10
Protection of persons and property	14,933.97	8,075.10	6,549.03	6,853.02
Health and sanitation	10,992.04	7,731.94	5,921.60	5,039.37
Highways	34,435.43	37,484.04	28,009.46	28,609.21
Charities	59,451.36	43,918.04	74,394.77	55,572.88
Soldiers' benefits	1,565.70	1,816.85	2,818.34	7,165.39
Schools	73,076.79	64,284.26	53,627.06	75,254.19
Libraries	704.65	1,896.92	2,519.97	4,331.65
Recreation	150.24	134.56	116.39	1,532.15
Pensions	—	—	—	—
Unclassified	5,252.19	1,370.37	3,268.95	3,089.28
<i>Public service enterprises</i>	<i>105.48</i>	<i>—</i>	<i>26,429.16</i>	<i>—</i>
Electric light	—	—	26,429.16	—
Water	—	—	—	—
All other	105.48	—	—	—
<i>Cemeteries</i>	<i>3,072.29</i>	<i>426.50</i>	<i>1,838.61</i>	<i>4,417.37</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>22.07</i>	<i>1.00</i>	<i>22.69</i>
Interest	2,189.24	3,039.42	3,345.13	3,905.29
<i>Loans, general purposes</i>	<i>2,145.49</i>	<i>3,039.42</i>	<i>3,345.13</i>	<i>3,905.29</i>
<i>Loans, public service enterprises</i>	<i>43.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	53,375.99	12,531.12	18,517.66	41,355.27
<i>Departmental</i>	<i>51,837.07</i>	<i>12,531.12</i>	<i>9,598.38</i>	<i>41,355.27</i>
General government	—	—	—	—
Protection of persons and property	195.00	—	—	—
Health and sanitation	—	241.04	—	1,413.41
Highways	45,918.05	7,175.18	9,231.48	30,925.19
Charities	—	68.00	—	—
Schools	5,724.02	5,046.90	238.80	2,427.82
Libraries	—	—	—	6,054.37
Recreation	—	—	128.10	534.48
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>989.55</i>	<i>—</i>	<i>8,919.28</i>	<i>—</i>
Electric light	—	—	8,919.28	—
Water	—	—	—	—
All other	989.55	—	—	—
<i>Cemeteries</i>	<i>549.37</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	195,900.00	128,300.00	137,456.00	112,320.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,900.00</i>	<i>8,300.00</i>	<i>12,456.00</i>	<i>12,320.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>190,000.00</i>	<i>120,000.00</i>	<i>125,000.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	18,763.48	2,829.69	5,301.90
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>18,763.48</i>	<i>2,829.69</i>	<i>5,301.90</i>
Refunds	1,045.40	276.71	1,603.38	888.87
Agency, trust, and investment	23,711.65	18,425.99	17,483.23	60,613.05
<i>Taxes and licenses for State</i>	<i>10,535.00</i>	<i>8,697.60</i>	<i>6,482.50</i>	<i>14,332.50</i>
<i>Taxes for county</i>	<i>7,966.08</i>	<i>6,576.65</i>	<i>6,077.20</i>	<i>17,953.99</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,054.77</i>	<i>1,986.84</i>	<i>4,222.33</i>	<i>27,623.36</i>
<i>All other</i>	<i>1,155.80</i>	<i>1,165.00</i>	<i>691.20</i>	<i>703.20</i>
RECAPITULATION.				
Maintenance and interest	\$220,528.89	\$177,194.05	\$216,278.24	\$211,089.49
Permanent debt (except from sinking funds)	5,900.00	8,300.00	12,456.00	12,320.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	53,375.99	12,531.12	18,517.66	41,355.27
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	190,000.00	120,000.00	125,000.00	100,000.00
Transfers (except to sinking funds) and refunds	1,045.40	19,040.19	4,433.07	6,190.77
Agency, trust, and investment	23,711.65	18,425.99	17,483.23	60,613.05
Total payments	\$494,561.93	\$355,491.35	\$394,168.20	\$431,568.58
<i>Balance on hand, including funds</i>	<i>94,447.57</i>	<i>42,366.58</i>	<i>58,410.84</i>	<i>52,637.64</i>
GRAND TOTAL	\$589,009.50	\$397,857.93	\$452,579.04	\$484,206.22

TABLE I. — *Summary of Financial Transactions. Town*

RECEIPTS.	Williamstown POPULATION 4,272	Oxford POPULATION 4,249	Lee POPULATION 4,178	Medfield POPULATION 4,162
REVENUE.	\$236,217.96	\$189,401.75	\$208,200.20	\$163,534.77
General	201,557.77	161,807.54	183,641.38	135,494.94
<i>Taxes</i>	<i>184,726.31</i>	<i>133,993.03</i>	<i>154,773.41</i>	<i>116,962.88</i>
Property, poll, and income	182,082.25	123,578.69	137,880.94	115,337.70
Corporation, bank, etc.	2,644.06	10,414.34	16,892.47	1,625.18
<i>Licenses and permits</i>	<i>972.50</i>	<i>3,911.00</i>	<i>2,953.60</i>	<i>1,830.50</i>
<i>Fines and forfeits</i>	<i>104.83</i>	<i>353.50</i>	<i>844.20</i>	<i>139.00</i>
<i>Grants and gifts</i>	<i>15,754.13</i>	<i>23,550.01</i>	<i>25,070.27</i>	<i>16,662.56</i>
For expenses	15,754.13	23,550.01	12,576.52	16,562.56
For outlays	—	—	12,493.75	—
All other	—	—	—	—
Commercial	34,660.19	27,594.21	24,558.82	28,039.83
<i>Special assessments</i>	<i>40.00</i>	—	—	<i>10.30</i>
To meet expenses	40.00	—	—	10.30
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>9,125.93</i>	<i>6,861.26</i>	<i>6,731.95</i>	<i>6,589.52</i>
<i>Departmental</i>	<i>21,419.74</i>	<i>15,567.69</i>	<i>16,258.18</i>	<i>10,363.52</i>
General government	142.08	1,218.41	1,894.96	723.00
Protection of persons and property	166.31	92.38	121.37	68.96
Health and sanitation	384.35	—	522.86	261.43
Highways	10.00	3,087.82	180.75	3,168.30
Charities	16,672.37	9,433.30	5,781.46	5,418.79
Soldiers' benefits	20.00	600.00	816.83	—
Schools	2,798.27	1,086.33	5,596.00	612.13
Libraries	132.04	49.45	—	90.91
Recreation	—	—	98.07	—
Unclassified	1,094.32	—	243.88	20.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7,630.44</i>
Electric light	—	—	—	—
Water	—	—	—	7,630.44
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,223.06</i>	<i>1,487.39</i>	<i>885.95</i>	<i>1,803.95</i>
<i>Interest</i>	<i>1,851.46</i>	<i>3,677.87</i>	<i>1,684.74</i>	<i>1,642.10</i>
On sinking funds	—	—	—	—
On trust and investment funds	189.74	704.89	—	378.40
All other	1,661.72	2,972.98	1,684.74	1,263.70
NON-REVENUE.	\$50,463.77	\$58,103.74	\$266,872.07	\$65,870.30
Offsets to outlays	11,616.93	100.00	22,634.46	581.00
<i>Departmental</i>	<i>11,616.93</i>	<i>100.00</i>	<i>22,634.46</i>	<i>581.00</i>
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	—	40,000.00	219,700.00	55,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>7,200.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Temporary loans (including revenue loans)	—	40,000.00	212,500.00	55,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	3,307.60	439.46	—	738.79
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	3,307.60	439.46	—	738.79
Refunds	111.93	804.98	263.06	157.38
Agency, trust, and investment	35,427.31	16,759.30	24,274.55	9,393.13
<i>Taxes and licenses for State</i>	<i>14,035.17</i>	<i>6,370.00</i>	<i>9,432.60</i>	<i>5,022.60</i>
<i>Taxes for county</i>	<i>17,493.63</i>	<i>5,962.54</i>	<i>11,815.88</i>	<i>2,460.83</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,754.91</i>	<i>3,499.16</i>	<i>2,712.37</i>	<i>1,365.60</i>
All other	1,143.60	927.60	313.80	554.20
RECAPITULATION.				
Revenue and offsets to outlays	\$247,834.89	\$189,501.75	\$230,834.66	\$164,115.77
Premiums	—	—	—	—
Municipal indebtedness	—	40,000.00	219,700.00	55,000.00
Transfers and refunds	3,419.53	1,244.44	263.06	896.17
Agency, trust, and investment	35,427.31	16,759.30	24,274.55	9,393.13
Total receipts	\$286,681.73	\$247,505.49	\$475,072.27	\$229,405.07
Balance on hand, including funds	60,875.20	49,540.33	18,557.50	30,470.12
GRAND TOTAL	\$347,556.93	\$297,045.82	\$493,629.77	\$259,875.19

Graded According to Population of 1935 — Continued.

PAYMENTS.	Williamstown POPULATION 4,272	Oxford POPULATION 4,249	Lee POPULATION 4,178	Medfield POPULATION 4,162
Maintenance	\$202,310.14	\$169,988.88	\$174,735.03	\$119,648.53
<i>Departmental</i>	<i>198,525.48</i>	<i>168,434.11</i>	<i>172,349.14</i>	<i>110,463.99</i>
General government	9,580.34	8,581.06	11,727.66	10,147.60
Protection of persons and property	6,005.18	10,172.06	11,038.67	8,533.02
Health and sanitation	10,036.10	5,289.15	5,381.13	3,347.05
Highways	20,334.63	28,464.92	26,333.91	25,976.96
Charities	65,601.41	49,518.51	45,261.79	27,454.44
Soldiers' benefits	1,343.00	5,893.30	2,520.23	54.00
Schools	77,599.17	55,028.50	61,134.19	29,235.81
Libraries	2,952.07	2,094.40	2,498.92	2,662.90
Recreation	545.82	534.57	1,170.43	312.84
Pensions	—	—	—	—
Unclassified	4,527.76	2,857.64	5,282.21	2,739.37
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,695.19</i>
Electric light	—	—	—	—
Water	—	—	—	5,695.19
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,784.66</i>	<i>1,550.98</i>	<i>2,335.89</i>	<i>3,489.35</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>3.79</i>	<i>—</i>	<i>—</i>
Interest	1,131.25	3,110.71	2,770.76	6,859.90
<i>Loans, general purposes</i>	<i>1,131.25</i>	<i>3,110.71</i>	<i>2,770.76</i>	<i>1,403.65</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,456.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	22,338.37	6,318.82	34,801.63	2,154.90
<i>Departmental</i>	<i>19,738.37</i>	<i>6,318.82</i>	<i>34,801.63</i>	<i>2,154.90</i>
General government	91.28	—	—	—
Protection of persons and property	500.00	1,799.75	—	—
Health and sanitation	5,736.27	—	—	90.42
Highways	13,232.00	3,432.46	12,794.85	1,379.62
Charities	—	—	107.53	—
Schools	178.82	334.14	21,899.23	210.40
Libraries	—	752.47	—	70.55
Recreation	—	—	—	—
Unclassified	—	—	—	403.91
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,600.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	13,000.00	59,400.00	209,500.00	97,900.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,000.00</i>	<i>9,400.00</i>	<i>7,000.00</i>	<i>22,900.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>50,000.00</i>	<i>202,500.00</i>	<i>75,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,307.60	439.46	—	738.79
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,307.60</i>	<i>439.46</i>	<i>—</i>	<i>738.79</i>
Refunds	111.93	804.98	263.06	157.38
Agency, trust, and investment	34,077.01	16,956.59	24,154.55	9,630.78
<i>Taxes and licenses for State</i>	<i>14,035.17</i>	<i>6,370.00</i>	<i>9,432.50</i>	<i>5,022.50</i>
<i>Taxes for county</i>	<i>17,493.63</i>	<i>5,962.54</i>	<i>11,815.88</i>	<i>2,450.83</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,396.21</i>	<i>3,828.45</i>	<i>2,592.37</i>	<i>1,603.25</i>
<i>All other</i>	<i>1,152.00</i>	<i>795.60</i>	<i>313.80</i>	<i>554.20</i>
RECAPITULATION.				
Maintenance and interest	\$203,441.39	\$173,099.59	\$177,505.79	\$126,508.43
Permanent debt (except from sinking funds)	13,000.00	9,400.00	7,000.00	22,900.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	22,338.37	6,318.82	34,801.63	2,154.90
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	50,000.00	202,500.00	75,000.00
Transfers (except to sinking funds) and refunds	3,419.53	1,244.44	263.06	896.17
Agency, trust, and investment	34,077.01	16,956.59	24,154.55	9,630.78
Total payments	\$276,276.30	\$257,019.44	\$446,225.03	\$237,090.28
Balance on hand, including funds	71,280.63	40,026.38	47,404.74	22,784.91
GRAND TOTAL	\$347,556.93	\$297,045.82	\$493,629.77	\$259,875.19

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Wrentham POPULATION 4,160	Provincetown POPULATION 4,071	Acushnet POPULATION 3,951	Holden POPULATION 3,914
REVENUE.	\$165,565.21	\$209,078.56	\$143,213.83	\$279,808.54
General	129,965.09	169,434.89	125,159.79	177,858.58
<i>Taxes</i>	<i>103,184.60</i>	<i>144,321.64</i>	<i>107,999.94</i>	<i>155,045.49</i>
Property, poll, and income	97,597.87	143,118.97	100,239.28	149,151.69
Corporation, bank, etc.	5,586.73	1,202.67	7,760.66	5,893.80
Licenses and permits	4,420.00	6,824.43	2,885.67	1,822.00
Fines and forfeits	163.52	716.50	302.25	52.00
Grants and gifts	22,196.97	17,572.32	13,971.93	20,939.09
For expenses	7,596.97	17,572.32	13,971.93	20,939.09
For outlays	14,600.00	—	—	—
All other	—	—	—	—
Commercial	35,600.12	39,643.67	18,054.04	101,949.96
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	4,986.54	6,193.02	5,471.47	8,130.37
Departmental	15,281.82	10,793.41	9,681.84	22,537.56
General government	259.80	1,211.54	70.50	772.00
Protection of persons and property	86.09	198.03	74.55	214.12
Health and sanitation	555.60	1,121.07	606.86	993.37
Highways	5,663.63	—	2.65	5,839.60
Charities	7,466.74	4,912.96	7,587.43	12,909.68
Soldiers' benefits	100.00	30.00	190.00	370.00
Schools	689.41	3,158.10	546.60	1,323.08
Libraries	75.55	123.72	52.00	115.51
Recreation	—	—	—	—
Unclassified	385.00	37.99	551.25	—
Public service enterprises	12,714.58	18,383.53	—	68,326.01
Electric light	—	—	—	52,569.60
Water	12,714.58	16,109.32	—	15,756.41
All other	—	2,274.21	—	—
Cemeteries	—	1,847.94	202.16	59.82
Interest	2,617.18	2,425.77	2,698.57	2,896.40
On sinking funds	—	—	—	—
On trust and investment funds	274.08	89.50	1,288.86	12.79
All other	2,343.10	2,336.27	1,409.71	2,883.61
NON-REVENUE.	\$17,974.75	\$91,581.14	\$106,223.96	\$34,468.30
Offsets to outlays	6,564.92	—	12,864.08	4,250.82
Departmental	6,564.92	—	12,864.08	4,250.82
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	—	60,000.00	72,250.00	15,000.00
Loans, general purposes	—	—	20,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	60,000.00	52,250.00	15,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	99.68	1,481.85	—
From sinking funds	—	—	—	—
All other	—	99.68	1,481.85	—
Refunds	129.69	130.23	858.52	851.53
Agency, trust, and investment	11,280.14	31,351.23	18,769.51	14,365.95
Taxes and licenses for State	6,737.60	8,232.87	6,860.00	6,492.50
Taxes for county	3,287.70	13,848.59	5,187.22	6,077.20
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	439.34	8,708.77	619.01	770.85
All other	815.60	661.00	6,103.28	1,026.40
RECAPITULATION.				
Revenue and offsets to outlays	\$172,130.13	\$209,078.56	\$156,077.91	\$284,059.36
Premiums	—	—	—	—
Municipal indebtedness	—	60,000.00	72,250.00	15,000.00
Transfers and refunds	129.69	229.91	2,340.37	851.53
Agency, trust, and investment	11,280.14	31,351.23	18,769.51	14,365.95
Total receipts	\$183,539.96	\$300,659.70	\$249,437.79	\$314,276.84
Balance on hand, including funds	37,676.63	11,726.77	26,373.22	50,814.96
GRAND TOTAL	\$221,216.59	\$312,386.47	\$275,811.01	\$365,091.79

Graded According to Population of 1935 — Continued.

PAYMENTS.	Wrentham POPULATION 4,160	Provincetown POPULATION 4,071	Acushnet POPULATION 3,951	Holden POPULATION 3,914
Maintenance	\$124,657.55	\$199,580.21	\$130,111.05	\$237,183.14
<i>Departmental</i>	<i>116,132.50</i>	<i>177,106.08</i>	<i>129,886.90</i>	<i>184,215.25</i>
General government	5,635.69	14,014.71	11,377.13	10,927.06
Protection of persons and property	11,822.23	11,309.73	8,231.93	4,403.21
Health and sanitation	3,515.49	10,253.83	6,057.98	7,063.54
Highways	22,212.72	15,327.73	8,734.71	32,407.95
Charities	23,766.95	53,871.94	35,357.86	46,292.57
Soldiers' benefits	1,610.89	4,851.67	639.37	3,919.56
Schools	39,306.55	55,171.25	56,500.18	75,600.86
Libraries	1,737.24	2,555.87	1,657.51	2,303.65
Recreation	603.76	322.48	413.69	694.38
Pensions	—	—	—	—
Unclassified	5,920.98	4,426.87	916.54	602.47
<i>Public service enterprises</i>	<i>8,525.05</i>	<i>20,210.09</i>	<i>—</i>	<i>52,808.07</i>
Electric light	—	—	—	45,128.65
Water	8,525.05	18,452.22	—	7,679.42
All other	—	1,757.87	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,264.04</i>	<i>224.15</i>	<i>159.82</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,135.00	2,534.00	1,083.30	3,419.85
<i>Loans, general purposes</i>	<i>1,625.00</i>	<i>2,444.00</i>	<i>1,083.30</i>	<i>2,664.85</i>
<i>Loans, public service enterprises</i>	<i>510.00</i>	<i>90.00</i>	<i>—</i>	<i>855.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	31,763.12	6,047.78	29,990.93	20,760.02
<i>Departmental</i>	<i>30,324.20</i>	<i>1,022.99</i>	<i>29,990.93</i>	<i>15,333.24</i>
General government	67.07	—	—	—
Protection of persons and property	209.39	—	—	972.74
Health and sanitation	481.29	90.87	—	210.00
Highways	10,736.83	400.00	29,990.93	12,857.40
Charities	1,018.60	—	—	—
Schools	10,123.00	—	—	793.10
Libraries	110.40	—	—	400.00
Recreation	7,577.62	532.12	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,438.92</i>	<i>5,024.79</i>	<i>—</i>	<i>5,526.78</i>
Electric light	—	—	—	4,728.36
Water	1,438.92	1,494.85	—	798.42
All other	—	3,529.94	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	11,000.00	63,000.00	58,400.00	33,975.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>11,000.00</i>	<i>8,000.00</i>	<i>6,150.00</i>	<i>18,975.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>55,000.00</i>	<i>52,250.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	99.68	1,481.85	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>99.68</i>	<i>1,481.85</i>	<i>—</i>
Refunds	129.69	130.23	858.52	851.53
Agency, trust, and investment	10,886.88	31,341.05	18,580.12	14,227.62
<i>Taxes and licenses for State</i>	<i>6,737.50</i>	<i>8,232.87</i>	<i>6,860.00</i>	<i>6,492.50</i>
<i>Taxes for county</i>	<i>3,237.70</i>	<i>13,848.59</i>	<i>5,187.22</i>	<i>6,077.20</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>49.08</i>	<i>8,698.59</i>	<i>426.02</i>	<i>640.92</i>
<i>All other</i>	<i>812.60</i>	<i>561.00</i>	<i>6,106.88</i>	<i>1,017.00</i>
RECAPITULATION.				
Maintenance and interest	\$126,792.55	\$202,114.21	\$131,194.35	\$240,602.99
Permanent debt (except from sinking funds)	11,000.00	8,000.00	6,150.00	18,975.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	31,763.12	6,047.78	29,990.93	20,760.02
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	55,000.00	52,250.00	15,000.00
Transfers (except to sinking funds) and refunds	129.69	229.91	2,340.37	851.53
Agency, trust, and investment	10,886.88	31,341.05	18,580.12	14,227.62
Total payments	\$180,572.24	\$302,732.95	\$240,505.77	\$310,417.16
<i>Balance on hand, including funds</i>	<i>40,644.35</i>	<i>9,653.52</i>	<i>35,305.24</i>	<i>54,674.63</i>
GRAND TOTAL	\$221,216.59	\$312,386.47	\$275,811.01	\$365,091.79

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Belchertown POPULATION 3,863	Ayer POPULATION 3,861	Weston POPULATION 3,848	Scituate POPULATION 3,846
REVENUE.	\$119,809.43	\$180,114.00	\$300,621.86	\$569,960.06
General	102,563.16	138,344.00	230,494.70	440,530.20
<i>Taxes</i>	<i>66,891.39</i>	<i>123,286.11</i>	<i>223,088.56</i>	<i>420,193.64</i>
Property, poll, and income	63,610.85	121,679.49	222,417.08	416,865.27
Corporation, bank, etc.	3,280.54	1,556.62	671.48	3,328.37
<i>Licenses and permits</i>	<i>1,950.00</i>	<i>3,591.00</i>	<i>497.50</i>	<i>5,379.15</i>
<i>Fines and forfeits</i>	<i>126.02</i>	<i>144.40</i>	<i>101.50</i>	<i>518.15</i>
<i>Grants and gifts</i>	<i>33,595.75</i>	<i>11,372.49</i>	<i>6,807.14</i>	<i>14,444.26</i>
For expenses	33,595.75	11,372.49	3,267.02	14,444.26
For outlays	—	—	3,540.12	—
<i>All other</i>	—	—	—	—
Commercial	17,246.27	41,770.00	70,127.16	129,429.86
<i>Special assessments</i>	—	—	—	<i>369.25</i>
To meet expenses	—	—	—	309.25
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>5,146.07</i>	<i>5,467.57</i>	<i>15,970.00</i>	<i>12,653.69</i>
<i>Departmental</i>	<i>9,867.42</i>	<i>23,094.07</i>	<i>6,590.26</i>	<i>16,180.94</i>
General government	57.95	112.35	583.16	907.71
Protection of persons and property	28.76	77.64	36.60	1,209.20
Health and sanitation	—	435.78	34.25	234.05
Highways	1,035.45	6,303.77	5.55	36.60
Charities	4,150.60	6,453.56	2,388.04	11,634.45
Soldiers' benefits	388.00	76.00	—	857.50
Schools	4,206.66	9,623.43	2,661.56	1,232.33
Libraries	—	—	341.40	—
Recreation	—	—	9.90	—
Unclassified	—	11.54	529.80	69.10
<i>Public service enterprises</i>	—	<i>11,484.53</i>	<i>36,706.13</i>	<i>92,853.51</i>
Electric light	—	—	—	—
Water	—	11,484.53	36,706.13	92,853.51
All other	—	—	—	—
<i>Cemeteries</i>	<i>572.15</i>	—	<i>2,298.91</i>	—
<i>Interest</i>	<i>1,660.63</i>	<i>1,723.83</i>	<i>8,561.86</i>	<i>7,432.47</i>
On sinking funds	—	—	—	—
On trust and investment funds	665.36	504.03	4,448.67	496.01
All other	995.27	1,219.80	4,113.19	6,936.46
NON-REVENUE.	\$63,449.00	\$72,498.24	\$147,975.87	\$283,574.94
Offsets to outlays	12,823.14	8,117.85	60.00	—
<i>Departmental</i>	<i>12,823.14</i>	<i>8,117.85</i>	<i>60.00</i>	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	40,000.00	50,000.00	62,000.00	238,500.00
<i>Loans, general purposes</i>	—	—	—	<i>13,500.00</i>
<i>Loans, public service enterprises</i>	—	—	<i>12,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>50,000.00</i>	<i>50,000.00</i>	<i>225,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	—	4,890.85	492.70
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	—	4,890.85	492.70
Refunds	489.65	637.47	975.57	1,967.23
Agency, trust, and investment	10,136.21	13,742.92	80,049.45	42,615.01
<i>Taxes and licenses for State</i>	<i>3,185.00</i>	<i>6,737.50</i>	<i>17,679.87</i>	<i>21,560.00</i>
<i>Taxes for county</i>	<i>5,117.31</i>	<i>5,653.70</i>	<i>14,802.42</i>	<i>19,826.73</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,229.10</i>	<i>758.72</i>	<i>45,964.96</i>	<i>75.08</i>
<i>All other</i>	<i>604.80</i>	<i>593.00</i>	<i>1,602.20</i>	<i>1,153.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$132,632.57	\$188,231.85	\$300,681.86	\$569,960.06
Premiums	—	—	—	—
Municipal indebtedness	40,000.00	50,000.00	62,000.00	238,500.00
Transfers and refunds	489.65	637.47	5,866.42	2,459.93
Agency, trust, and investment	10,136.21	13,742.92	80,049.45	42,615.01
Total receipts	\$183,258.43	\$252,612.24	\$448,597.73	\$853,535.00
<i>Balance on hand, including funds</i>	<i>7,308.25</i>	<i>15,174.84</i>	<i>88,094.14</i>	<i>31,376.84</i>
GRAND TOTAL	\$190,566.68	\$267,787.08	\$536,691.87	\$884,911.84

Graded According to Population of 1935 — Continued.

PAYMENTS.	Belchertown POPULATION 3,863	Ayer POPULATION 3,861	Weston POPULATION 3,848	Scituate POPULATION 3,846
Maintenance	\$116,311.01	\$154,440.46	\$235,696.04	\$396,673.58
<i>Departmental</i>	<i>115,289.57</i>	<i>144,718.33</i>	<i>211,811.71</i>	<i>365,547.87</i>
General government	4,364.21	9,383.04	17,397.57	26,760.49
Protection of persons and property	4,974.46	12,770.03	29,602.06	93,011.12
Health and sanitation	2,019.68	5,227.69	6,537.93	23,718.02
Highways	29,515.95	24,036.12	44,880.27	58,698.14
Charities	25,095.85	36,978.86	13,531.91	51,995.65
Soldiers' benefits	926.00	2,616.00	—	8,233.17
Schools	43,655.35	49,584.36	78,375.02	87,488.87
Libraries	562.84	1,700.00	8,390.40	2,804.70
Recreation	189.68	613.21	5,347.94	3,720.88
Pensions	—	—	—	—
Unclassified	3,985.55	1,809.02	7,748.61	9,116.83
<i>Public service enterprises</i>	<i>—</i>	<i>9,722.13</i>	<i>15,600.72</i>	<i>31,125.71</i>
Electric light	—	—	—	—
Water	—	9,722.13	15,600.72	31,125.71
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,021.44</i>	<i>—</i>	<i>8,251.72</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>31.89</i>	<i>—</i>
Interest	870.26	2,729.71	13,201.67	27,180.42
<i>Loans, general purposes</i>	<i>870.26</i>	<i>2,729.71</i>	<i>6,330.17</i>	<i>1,844.17</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>6,871.50</i>	<i>25,336.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	12,808.59	20,205.99	23,431.67	113,516.61
<i>Departmental</i>	<i>12,808.59</i>	<i>17,547.85</i>	<i>13,766.08</i>	<i>101,522.15</i>
General government	—	271.94	—	1,695.00
Protection of persons and property	321.89	—	2,753.50	33,584.41
Health and sanitation	—	368.83	—	14,054.88
Highways	11,876.40	15,902.19	8,118.13	39,038.71
Charities	—	—	—	—
Schools	610.30	1,004.89	450.15	602.64
Libraries	—	—	144.00	—
Recreation	—	—	2,300.30	12,407.01
Unclassified	—	—	—	139.50
<i>Public service enterprises</i>	<i>—</i>	<i>2,658.14</i>	<i>7,097.97</i>	<i>11,994.46</i>
Electric light	—	—	—	—
Water	—	2,658.14	7,097.97	11,994.46
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>2,567.62</i>	<i>—</i>
Municipal indebtedness	44,000.00	58,000.00	84,436.44	284,400.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>8,000.00</i>	<i>34,436.44</i>	<i>59,400.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>50,000.00</i>	<i>50,000.00</i>	<i>245,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	4,890.85	492.70
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>4,890.85</i>	<i>492.70</i>
Refunds	489.65	637.47	975.57	1,967.23
Agency, trust, and investment	10,715.57	13,409.15	81,216.09	42,578.69
<i>Taxes and licenses for State</i>	<i>3,185.00</i>	<i>6,737.50</i>	<i>17,679.87</i>	<i>21,560.00</i>
<i>Taxes for county</i>	<i>5,117.31</i>	<i>5,653.70</i>	<i>14,802.42</i>	<i>19,826.73</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,808.46</i>	<i>424.95</i>	<i>47,216.20</i>	<i>38.76</i>
<i>All other</i>	<i>604.80</i>	<i>593.00</i>	<i>1,517.60</i>	<i>1,153.20</i>
RECAPITULATION.				
Maintenance and interest	\$117,181.27	\$157,170.17	\$248,897.71	\$423,854.00
Permanent debt (except from sinking funds)	4,000.00	8,000.00	34,436.44	39,400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,808.59	20,205.99	23,431.67	113,516.61
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	50,000.00	50,000.00	245,000.00
Transfers (except to sinking funds) and refunds	489.65	637.47	5,866.42	2,459.93
Agency, trust, and investment	10,715.57	13,409.15	81,216.09	42,578.69
Total payments	\$185,195.08	\$249,422.78	\$443,848.33	\$866,809.23
Balance on hand, including funds	5,371.60	18,364.30	92,843.54	18,102.61
GRAND TOTAL	\$190,566.68	\$267,787.08	\$536,691.87	\$884,911.84

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westford POPULATION 3,789	Sharon POPULATION 3,683	East Bridgewater POPULATION 3,670	Warren POPULATION 3,662
REVENUE.	\$231,705.82	\$265,570.55	\$263,980.06	\$163,156.06
General	192,930.22	209,020.16	213,925.61	136,897.65
<i>Taxes</i>	<i>167,722.38</i>	<i>200,687.20</i>	<i>176,857.91</i>	<i>106,464.11</i>
Property, poll, and income	145,355.22	199,623.44	151,831.49	99,074.37
Corporation, bank, etc.	22,367.16	1,063.76	25,026.42	7,389.74
<i>Licenses and permits</i>	<i>2,036.50</i>	<i>407.50</i>	<i>825.50</i>	<i>2,502.25</i>
<i>Fines and forfeits</i>	<i>93.10</i>	<i>114.25</i>	<i>59.00</i>	<i>78.62</i>
<i>Grants and gifts</i>	<i>23,078.24</i>	<i>7,811.21</i>	<i>36,183.20</i>	<i>27,852.67</i>
For expenses	23,078.24	7,811.21	15,223.20	27,852.67
For outlays	—	—	20,960.00	—
All other	—	—	—	—
Commercial	38,775.60	56,550.39	50,054.45	26,258.41
<i>Special assessments</i>	<i>—</i>	<i>46.38</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	46.38	—	—
<i>Privileges</i>	<i>6,637.51</i>	<i>8,815.22</i>	<i>6,620.50</i>	<i>4,878.02</i>
<i>Departmental</i>	<i>29,109.67</i>	<i>20,355.99</i>	<i>28,716.62</i>	<i>17,318.67</i>
General government	170.05	149.45	294.20	440.45
Protection of persons and property	151.49	100.65	355.51	105.19
Health and sanitation	81.50	609.35	1,333.17	510.82
Highways	15,200.30	2,010.00	50	5,869.63
Charities	11,869.20	16,291.86	26,176.61	5,433.94
Soldiers' benefits	420.00	136.35	312.50	140.00
Schools	1,141.59	788.43	182.27	4,811.04
Libraries	38.71	214.56	30.86	—
Recreation	—	—	—	7.50
Unclassified	36.83	55.34	31.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>22,940.04</i>	<i>10,931.73</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	22,940.04	10,931.73	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,069.50</i>	<i>—</i>	<i>—</i>	<i>2,316.06</i>
<i>Interest</i>	<i>1,958.92</i>	<i>4,392.76</i>	<i>3,785.60</i>	<i>1,745.76</i>
On sinking funds	—	—	—	—
On trust and investment funds	706.64	689.34	530.31	365.13
All other	1,252.28	3,703.42	3,255.29	1,380.63
NON-REVENUE.	\$142,014.10	\$178,864.15	\$127,850.42	\$124,653.18
Offsets to outlays	1,941.23	165.00	275.00	—
<i>Departmental</i>	<i>1,941.23</i>	<i>165.00</i>	<i>275.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	120,000.00	157,000.00	106,000.00	107,600.00
<i>Loans, general purposes</i>	<i>—</i>	<i>3,500.00</i>	<i>6,000.00</i>	<i>17,600.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>120,000.00</i>	<i>153,500.00</i>	<i>100,000.00</i>	<i>90,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	531.81	659.91	582.38	1,304.86
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	531.81	659.91	582.38	1,304.86
Refunds	626.19	789.95	144.79	331.55
Agency, trust, and investment	18,914.87	20,249.29	20,848.25	15,416.77
<i>Taxes and licenses for State</i>	<i>8,085.00</i>	<i>11,293.64</i>	<i>9,555.00</i>	<i>5,267.50</i>
<i>Taxes for county</i>	<i>6,784.44</i>	<i>5,499.43</i>	<i>8,786.85</i>	<i>4,930.66</i>
<i>Reimbursements for grade crossings</i>	<i>3,393.23</i>	<i>2,547.62</i>	<i>2,021.40</i>	<i>4,598.66</i>
<i>Sinking and other permanent funds</i>	<i>652.20</i>	<i>908.60</i>	<i>485.00</i>	<i>620.05</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$233,647.05	\$265,735.55	\$264,255.06	\$163,156.06
Premiums	—	—	—	—
Municipal indebtedness	120,000.00	157,000.00	106,000.00	107,600.00
Transfers and refunds	1,158.00	1,449.86	727.17	1,636.41
Agency, trust, and investment	18,914.87	20,249.29	20,848.25	15,416.77
Total receipts	\$373,719.92	\$444,434.70	\$391,830.48	\$287,809.24
Balance on hand, including funds	36,513.52	19,171.61	32,214.25	15,772.79
GRAND TOTAL	\$410,233.44	\$463,606.31	\$424,044.73	\$303,582.03

Graded According to Population of 1935 — Continued.

PAYMENTS.	Westford POPULATION 3,789	Sharon POPULATION 3,683	East Bridgewater POPULATION 3,670	Warren POPULATION 3,662
Maintenance	\$193,801.50	\$207,214.05	\$224,179.21	\$153,059.94
<i>Departmental</i>	<i>191,935.55</i>	<i>195,165.27</i>	<i>210,880.69</i>	<i>150,509.70</i>
General government	7,796.83	13,220.95	10,781.42	8,001.06
Protection of persons and property	13,819.94	18,214.18	10,202.69	10,826.88
Health and sanitation	5,216.87	5,105.03	10,153.97	5,124.86
Highways	43,508.94	37,169.20	25,094.52	27,721.27
Charities	41,000.81	36,236.96	79,074.08	39,655.57
Soldiers' benefits	5,977.50	1,432.98	4,795.20	3,688.27
Schools	67,254.84	74,618.35	61,708.68	52,110.73
Libraries	2,930.73	3,319.51	5,268.34	1,707.43
Recreation	1,090.50	146.94	696.87	424.22
Pensions	—	—	—	—
Unclassified	3,338.59	5,701.17	3,104.92	1,249.41
<i>Public service enterprises</i>	<i>—</i>	<i>12,048.78</i>	<i>13,298.52</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	12,048.78	13,298.52	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,865.95</i>	<i>—</i>	<i>—</i>	<i>2,550.24</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,913.49	6,398.39	3,119.23	2,853.41
<i>Loans, general purposes</i>	<i>2,913.49</i>	<i>5,018.39</i>	<i>2,152.35</i>	<i>2,853.41</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,380.00</i>	<i>966.88</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	11,378.38	30,074.13	37,545.19	11,775.78
<i>Departmental</i>	<i>9,931.14</i>	<i>21,159.71</i>	<i>37,545.19</i>	<i>11,775.78</i>
General government	600.55	1,379.72	—	4,703.00
Protection of persons and property	400.02	—	3,994.00	158.59
Health and sanitation	—	202.89	50.02	—
Highways	8,065.14	11,276.64	4,521.09	5,125.29
Charities	—	—	—	—
Schools	—	6,225.71	22,006.91	713.21
Libraries	—	424.75	3,738.46	—
Recreation	865.43	—	—	1,075.69
Unclassified	—	1,650.00	3,234.71	—
<i>Public service enterprises</i>	<i>—</i>	<i>8,914.42</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	8,914.42	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,447.24</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	143,500.00	169,700.00	109,500.00	93,165.04
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>8,500.00</i>	<i>19,700.00</i>	<i>19,500.00</i>	<i>13,165.04</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>135,000.00</i>	<i>150,000.00</i>	<i>100,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	531.81	659.91	582.38	1,304.86
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>531.81</i>	<i>659.91</i>	<i>582.38</i>	<i>1,304.86</i>
Refunds	626.19	789.95	144.79	331.55
Agency, trust, and investment	19,071.50	20,100.31	20,123.15	15,041.39
<i>Taxes and licenses for State</i>	<i>8,085.00</i>	<i>11,293.64</i>	<i>9,555.00</i>	<i>5,267.50</i>
<i>Taxes for county</i>	<i>6,784.44</i>	<i>5,499.43</i>	<i>8,786.85</i>	<i>4,930.56</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,549.86</i>	<i>2,400.44</i>	<i>1,296.30</i>	<i>4,223.28</i>
<i>All other</i>	<i>652.20</i>	<i>906.80</i>	<i>485.00</i>	<i>620.05</i>
RECAPITULATION.				
Maintenance and interest	\$196,714.99	\$213,612.44	\$227,298.44	\$155,913.35
Permanent debt (except from sinking funds)	8,500.00	19,700.00	19,500.00	13,165.04
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,378.38	30,074.13	37,545.19	11,775.78
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	135,000.00	150,000.00	100,000.00	80,000.00
Transfers (except to sinking funds) and refunds	1,158.00	1,449.86	727.17	1,636.41
Agency, trust, and investment	19,071.50	20,100.31	20,123.15	15,041.39
Total payments	\$371,822.87	\$434,936.74	\$395,193.95	\$277,531.97
Balance on hand, including funds	38,410.57	28,669.57	28,850.78	26,050.06
GRAND TOTAL	\$410,233.44	\$463,606.31	\$424,044.73	\$303,582.03

1 Includes \$4000 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rockport POPULATION 3,634	Barre POPULATION 3,509	Nantucket POPULATION 3,495	Cohasset POPULATION 3,418
REVENUE.	\$263,822.71	\$162,814.16	\$362,838.67	\$337,567.95
General	195,986.82	137,035.93	331,143.72	307,227.33
<i>Taxes</i>	<i>179,193.03</i>	<i>112,601.37</i>	<i>310,164.24</i>	<i>287,509.74</i>
Property, poll, and income	176,376.31	94,332.59	307,339.18	285,696.02
Corporation, bank, etc.	2,816.72	18,268.78	2,825.06	1,813.72
<i>Licenses and permits</i>	<i>402.50</i>	<i>3,897.50</i>	<i>4,346.50</i>	<i>2,420.50</i>
<i>Fines and forfeits</i>	<i>80.50</i>	<i>98.90</i>	<i>780.15</i>	<i>147.30</i>
<i>Grants and gifts</i>	<i>16,310.79</i>	<i>20,438.16</i>	<i>15,852.83</i>	<i>17,149.79</i>
For expenses	16,310.79	20,438.16	15,852.83	7,838.33
For outlays	—	—	—	9,311.46
All other	—	—	—	—
Commercial	67,835.89	25,778.23	31,694.95	30,340.62
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>480.00</i>	<i>291.00</i>
To meet expenses	—	—	—	291.00
To meet outlays	—	—	480.00	—
<i>Privileges</i>	<i>6,695.46</i>	<i>7,204.62</i>	<i>6,370.14</i>	<i>9,790.04</i>
<i>Departmental</i>	<i>22,138.56</i>	<i>9,725.15</i>	<i>14,728.95</i>	<i>14,755.20</i>
General government	1,400.29	191.00	155.27	1,084.44
Protection of persons and property	570.28	43.64	73.29	254.79
Health and sanitation	1,021.51	609.99	392.30	18.35
Highways	1,083.00	2,470.26	24.00	—
Charities	12,577.14	4,025.62	11,169.59	10,091.64
Soldiers' benefits	474.00	—	360.00	—
Schools	65.84	2,369.64	10.00	2,926.59
Libraries	272.99	—	—	—
Recreation	—	10.00	2,000.00	—
Unclassified	4,673.51	5.00	544.50	379.39
<i>Public service enterprises</i>	<i>33,916.09</i>	<i>6,213.45</i>	<i>9,059.91</i>	<i>—</i>
Electric light	—	—	—	—
Water	33,916.09	6,213.45	9,059.91	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,655.14</i>	<i>303.73</i>	<i>377.42</i>	<i>455.57</i>
<i>Interest</i>	<i>3,430.64</i>	<i>2,331.28</i>	<i>678.53</i>	<i>5,048.81</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,003.61	908.47	36.84	1,954.48
All other	2,427.03	1,422.81	641.69	3,094.33
NON-REVENUE.	\$76,885.67	\$37,012.22	\$165,128.20	\$94,125.01
Offsets to outlays	1,215.00	14,580.67	—	350.00
<i>Departmental</i>	<i>1,215.00</i>	<i>14,580.67</i>	<i>—</i>	<i>350.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	50,000.00	—	125,000.00	50,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>—</i>	<i>125,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	901.30	792.87	15.00	124.50
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	901.30	792.87	15.00	124.50
Refunds	920.24	3,264.35	285.60	1,365.81
Agency, trust, and investment	23,849.13	18,374.33	39,827.60	42,284.70
<i>Taxes and licenses for State</i>	<i>10,780.00</i>	<i>6,266.81</i>	<i>21,315.00</i>	<i>17,424.25</i>
<i>Taxes for county</i>	<i>8,434.41</i>	<i>5,847.87</i>	<i>16,000.00</i>	<i>8,438.24</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,045.92</i>	<i>5,421.25</i>	<i>1,941.20</i>	<i>15,659.81</i>
All other	568.80	838.40	671.40	712.40
RECAPITULATION.				
Revenue and offsets to outlays	\$265,037.71	\$177,394.83	\$362,838.67	\$337,917.95
Premiums	—	—	—	—
Municipal indebtedness	50,000.00	—	125,000.00	50,000.00
Transfers and refunds	1,821.54	4,057.22	300.60	1,490.31
Agency, trust, and investment	23,849.13	18,374.33	39,827.60	42,284.70
Total receipts	\$340,708.38	\$199,826.38	\$527,966.87	\$431,692.96
Balance on hand, including funds	35,561.62	32,316.90	19,978.28	86,078.28
GRAND TOTAL	\$376,270.00	\$232,143.28	\$547,945.10	\$517,771.24

Graded According to Population of 1935 — Continued.

PAYMENTS.	Rockport POPULATION 3,634	Barre POPULATION 3,509	Nantucket POPULATION 3,495	Cohasset POPULATION 3,418
Maintenance	\$208,853.44	\$154,709.59	\$272,604.07	\$278,701.64
<i>Departmental</i>	<i>186,878.67</i>	<i>152,733.70</i>	<i>265,857.74</i>	<i>277,384.99</i>
General government	15,163.64	6,446.08	16,575.00	21,524.31
Protection of persons and property	20,373.92	5,991.96	38,838.98	63,825.22
Health and sanitation	7,498.75	5,187.95	22,306.55	11,017.13
Highways	20,541.90	38,601.92	30,344.52	45,469.21
Charities	56,083.69	30,488.77	65,793.75	46,479.55
Soldiers' benefits	3,535.42	780.50	8,995.45	3,974.53
Schools	48,278.89	59,879.71	61,067.81	71,669.54
Libraries	4,170.99	2,341.43	3,800.00	6,849.03
Recreation	1,672.67	725.01	1,360.42	3,141.80
Pensions	—	—	1,000.00	500.00
Unclassified	9,558.70	2,290.37	15,775.26	2,934.67
<i>Public service enterprises</i>	<i>18,172.43</i>	<i>1,077.30</i>	<i>6,319.04</i>	<i>—</i>
Electric light	—	—	—	—
Water	18,172.43	1,076.50	6,319.04	—
All other	—	.80	—	—
<i>Cemeteries</i>	<i>3,802.44</i>	<i>898.59</i>	<i>427.29</i>	<i>1,293.15</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>23.50</i>
Interest	4,412.12	141.91	10,599.06	3,272.46
<i>Loans, general purposes</i>	<i>3,797.12</i>	<i>141.91</i>	<i>8,984.06</i>	<i>3,272.46</i>
<i>Loans, public service enterprises</i>	<i>615.00</i>	<i>—</i>	<i>1,615.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	24,962.40	17,068.60	49,205.44	25,858.15
<i>Departmental</i>	<i>19,480.62</i>	<i>17,068.60</i>	<i>48,355.44</i>	<i>25,425.97</i>
General government	—	—	120.00	439.04
Protection of persons and property	94.20	490.00	8,123.87	9,446.94
Health and sanitation	450.00	—	3,246.48	4,544.27
Highways	10,010.65	16,550.36	21,040.36	9,405.76
Charities	—	—	146.40	—
Schools	6,245.17	28.24	3,653.33	—
Libraries	1,358.30	—	—	—
Recreation	335.35	—	12,025.00	1,201.53
Unclassified	986.95	—	—	388.43
<i>Public service enterprises</i>	<i>5,481.78</i>	<i>—</i>	<i>850.00</i>	<i>—</i>
Electric light	—	—	—	—
Water	5,481.78	—	850.00	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>432.18</i>
Municipal indebtedness	72,000.00	3,000.00	152,500.00	70,243.68
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>22,000.00</i>	<i>3,000.00</i>	<i>27,500.00</i>	<i>18,023.68</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>—</i>	<i>125,000.00</i>	<i>52,220.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	901.30	792.87	15.00	124.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>901.30</i>	<i>792.87</i>	<i>15.00</i>	<i>124.50</i>
Refunds	920.24	3,264.35	285.60	1,365.81
Agency, trust, and investment	24,193.88	18,145.10	39,856.04	42,469.78
<i>Taxes and licenses for State</i>	<i>10,780.00</i>	<i>6,266.81</i>	<i>21,315.00</i>	<i>17,424.25</i>
<i>Taxes for county</i>	<i>8,454.41</i>	<i>5,847.87</i>	<i>16,000.00</i>	<i>8,488.24</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,390.67</i>	<i>5,192.02</i>	<i>1,963.04</i>	<i>15,841.29</i>
<i>All other</i>	<i>568.80</i>	<i>838.40</i>	<i>578.00</i>	<i>716.00</i>
RECAPITULATION.				
Maintenance and interest	\$213,265.56	\$154,851.50	\$283,203.13	\$281,974.10
Permanent debt (except from sinking funds)	22,000.00	3,000.00	27,500.00	18,023.68
Sinking fund requirements from revenue	—	—	—	—
Outlays	24,962.40	17,068.60	49,205.44	25,858.15
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	—	125,000.00	52,220.00
Transfers (except to sinking funds) and refunds	1,821.54	4,057.22	300.60	1,490.31
Agency, trust, and investment	24,193.88	18,145.10	39,856.04	42,469.78
Total payments	\$336,243.38	\$197,122.42	\$525,065.21	\$422,036.02
<i>Balance on hand, including funds</i>	<i>40,026.62</i>	<i>35,020.86</i>	<i>22,879.89</i>	<i>95,735.22</i>
GRAND TOTAL	\$376,270.00	\$232,143.28	\$547,945.10	\$517,771.24

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	East Longmeadow POPULATION 3,375	Holbrook POPULATION 3,364	West Bridgewater POPULATION 3,356	Wayland POPULATION 3,346
REVENUE.	\$171,363.35	\$203,659.37	\$166,760.36	\$215,631.32
General	142,948.44	157,940.87	131,621.40	179,043.71
<i>Taxes</i>	<i>132,934.47</i>	<i>131,860.21</i>	<i>114,248.60</i>	<i>164,248.77</i>
Property, poll, and income	132,553.50	125,920.63	112,767.26	163,527.34
Corporation, bank, etc.	380.97	5,939.58	1,476.34	721.43
<i>Licenses and permits</i>	<i>1,518.60</i>	<i>947.00</i>	<i>1,503.00</i>	<i>5,589.00</i>
<i>Fines and forfeits</i>	<i>140.00</i>	<i>3.00</i>	<i>50.00</i>	<i>242.00</i>
<i>Grants and gifts</i>	<i>8,341.47</i>	<i>25,130.66</i>	<i>15,824.80</i>	<i>8,963.94</i>
For expenses	8,341.47	21,880.66	15,824.80	8,963.94
For outlays	—	3,250.00	—	—
All other	14.00	—	—	—
Commercial	28,414.91	45,718.50	35,138.96	36,587.61
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>44.48</i>
To meet expenses	—	—	—	44.48
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>6,342.79</i>	<i>6,346.87</i>	<i>6,622.89</i>	<i>8,137.17</i>
<i>Departmental</i>	<i>9,792.70</i>	<i>16,554.80</i>	<i>11,037.33</i>	<i>7,641.56</i>
General government	286.13	581.11	919.15	602.40
Protection of persons and property	115.07	37.49	90.53	41.70
Health and sanitation	773.54	135.36	—	—
Highways	2,202.67	—	222.10	—
Charities	5,243.75	13,183.97	8,648.16	5,363.34
Soldiers' benefits	482.50	120.00	100.00	810.00
Schools	590.28	1,371.92	1,033.39	738.85
Libraries	66.71	115.22	24.00	85.27
Recreation	—	—	—	—
Unclassified	32.05	9.73	—	—
<i>Public service enterprises</i>	<i>8,497.71</i>	<i>20,205.14</i>	<i>14,823.06</i>	<i>11,512.75</i>
Electric light	—	—	—	—
Water	8,497.71	20,205.14	14,823.06	11,512.75
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,692.70</i>
<i>Interest</i>	<i>3,781.71</i>	<i>3,611.69</i>	<i>2,655.68</i>	<i>7,558.95</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,159.29	1,305.19	492.71	1,714.02
All other	2,622.42	2,306.50	2,162.97	5,844.93
NON-REVENUE.	\$67,818.91	\$100,384.72	\$22,064.01	\$136,520.64
Offsets to outlays	10,284.75	—	7,809.96	1,527.64
<i>Departmental</i>	<i>10,284.75</i>	<i>—</i>	<i>7,809.96</i>	<i>1,527.64</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	40,000.00	79,200.00	—	96,600.00
<i>Loans, general purposes</i>	<i>—</i>	<i>6,700.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>72,500.00</i>	<i>—</i>	<i>96,600.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,807.55	1,844.15	604.51	6.74
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	2,807.55	1,844.15	604.51	6.74
Refunds	267.49	966.92	154.94	764.00
Agency, trust, and investment	14,459.12	18,373.65	13,494.60	37,622.26
<i>Taxes and licenses for State</i>	<i>7,350.00</i>	<i>6,615.00</i>	<i>6,002.50</i>	<i>10,890.45</i>
<i>Taxes for county</i>	<i>6,108.51</i>	<i>3,227.92</i>	<i>5,519.94</i>	<i>8,943.13</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>102.41</i>	<i>7,855.13</i>	<i>1,190.76</i>	<i>17,078.28</i>
All other	838.20	675.60	781.40	910.40
RECAPITULATION.				
Revenue and offsets to outlays	\$181,648.10	\$203,659.37	\$174,570.32	\$217,158.96
Premiums	—	—	—	—
Municipal indebtedness	40,000.00	79,200.00	—	96,600.00
Transfers and refunds	3,075.04	2,811.07	759.45	770.74
Agency, trust, and investment	14,459.12	18,373.65	13,494.60	37,622.26
Total receipts	\$239,182.26	\$304,044.09	\$188,824.37	\$352,151.96
Balance on hand, including funds	4,599.78	54,974.56	26,478.83	50,007.38
GRAND TOTAL	\$243,781.99	\$359,018.65	\$215,303.20	\$402,159.34

Graded According to Population of 1935 — Continued.

PAYMENTS.	East Longmeadow POPULATION 3,375	Holbrook POPULATION 3,364	West Bridgewater POPULATION 3,356	Wayland POPULATION 3,346
Maintenance	\$143,334.54	\$167,964.01	\$136,201.57	\$165,321.63
<i>Departmental</i>	<i>156,749.65</i>	<i>161,780.72</i>	<i>126,395.06</i>	<i>151,873.17</i>
General government	9,692.63	9,596.12	9,702.13	11,722.65
Protection of persons and property	6,452.34	11,146.95	8,630.10	8,840.70
Health and sanitation	3,584.70	4,286.05	3,845.18	4,046.46
Highways	17,392.77	13,379.46	15,239.40	29,873.89
Charities	21,572.75	50,840.70	34,097.51	29,718.87
Soldiers' benefits	876.86	1,010.27	941.90	4,305.61
Schools	71,935.12	54,647.95	47,744.94	52,237.62
Libraries	1,000.00	1,552.86	1,844.77	4,685.29
Recreation	667.01	897.60	277.68	758.30
Pensions	—	—	—	—
Unclassified	2,575.47	4,422.76	4,071.45	5,683.78
<i>Public service enterprises</i>	<i>7,549.75</i>	<i>16,132.94</i>	<i>9,806.51</i>	<i>10,336.12</i>
Electric light	—	—	—	—
Water	7,549.75	16,132.94	9,806.51	10,336.12
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,101.29</i>
<i>Administration of trust funds</i>	<i>35.14</i>	<i>50.35</i>	<i>—</i>	<i>11.05</i>
Interest	1,328.13	3,165.50	716.70	4,422.72
<i>Loans, general purposes</i>	<i>643.13</i>	<i>2,978.21</i>	<i>—</i>	<i>3,077.72</i>
<i>Loans, public service enterprises</i>	<i>685.00</i>	<i>187.29</i>	<i>716.70</i>	<i>1,346.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	30,111.08	14,591.58	18,818.84	32,995.99
<i>Departmental</i>	<i>27,198.02</i>	<i>12,958.60</i>	<i>16,079.46</i>	<i>29,213.32</i>
General government	132.50	74.10	—	—
Protection of persons and property	792.97	7,798.20	3,532.13	—
Health and sanitation	—	119.09	—	—
Highways	23,911.65	2,949.34	11,296.24	19,070.60
Charities	—	—	—	—
Schools	—	—	—	5,093.82
Libraries	—	—	—	—
Recreation	2,360.90	2,017.87	1,251.09	5,048.90
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,913.06</i>	<i>1,632.98</i>	<i>2,739.38</i>	<i>3,248.27</i>
Electric light	—	—	—	—
Water	2,913.06	1,632.98	2,739.38	3,248.27
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>534.40</i>
Municipal indebtedness	45,000.00	115,000.00	4,030.00	122,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,000.00</i>	<i>10,000.00</i>	<i>4,030.00</i>	<i>12,750.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>105,000.00</i>	<i>—</i>	<i>109,750.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,807.55	1,844.15	604.51	6.74
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,807.55</i>	<i>1,844.15</i>	<i>604.51</i>	<i>6.74</i>
Refunds	267.49	966.92	154.94	764.00
Agency, trust, and investment	16,807.17	23,147.88	13,382.80	42,032.10
<i>Taxes and licenses for State</i>	<i>7,350.00</i>	<i>6,615.00</i>	<i>6,002.50</i>	<i>10,690.45</i>
<i>Taxes for county</i>	<i>6,168.51</i>	<i>3,227.92</i>	<i>5,519.94</i>	<i>8,943.13</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,495.06</i>	<i>12,602.76</i>	<i>1,078.96</i>	<i>21,491.72</i>
<i>All other</i>	<i>793.60</i>	<i>702.20</i>	<i>781.40</i>	<i>906.80</i>

RECAPITULATION.

Maintenance and interest	\$144,662.67	\$171,129.51	\$136,918.27	\$169,744.35
Permanent debt (except from sinking funds)	5,000.00	10,000.00	4,030.00	12,750.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	30,111.08	14,591.58	18,818.84	32,995.99
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	105,000.00	—	109,750.00
Transfers (except to sinking funds) and refunds	3,075.04	2,811.07	759.45	770.74
Agency, trust, and investment	16,807.17	23,147.88	13,382.80	42,032.10
Total payments	\$239,655.96	\$326,680.04	\$173,909.36	\$368,043.18
<i>Balance on hand, including funds</i>	<i>4,126.03</i>	<i>32,338.61</i>	<i>41,393.84</i>	<i>34,116.16</i>
GRAND TOTAL	\$243,781.99	\$359,018.65	\$215,303.20	\$402,159.34

¹ Includes \$2,000 paid from Federal grants for outlays.² Includes \$5,000 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bourne POPULATION 3,336	Medway POPULATION 3,268	North Brookfield POPULATION 3,186	Bedford POPULATION 3,185
REVENUE.	\$302,945.65	\$168,939.11	\$140,632.33	\$164,476.46
General	273,183.45	133,005.98	103,058.48	123,774.68
<i>Taxes</i>	<i>247,078.24</i>	<i>111,765.43</i>	<i>78,728.72</i>	<i>103,649.36</i>
Property, poll, and income	239,981.53	107,189.72	75,328.51	103,172.47
Corporation, bank, etc.	7,096.71	4,575.71	3,400.21	476.89
<i>Licenses and permits</i>	<i>4,617.60</i>	<i>2,763.50</i>	<i>1,625.00</i>	<i>1,601.00</i>
<i>Fines and forfeits</i>	<i>635.60</i>	<i>73.50</i>	<i>143.80</i>	<i>141.90</i>
<i>Grants and gifts</i>	<i>20,852.21</i>	<i>18,403.55</i>	<i>22,560.96</i>	<i>18,379.42</i>
For expenses	20,852.21	18,403.55	22,560.96	18,379.42
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	29,762.20	35,933.13	37,573.85	40,701.78
<i>Special assessments</i>	<i>—</i>	<i>331.42</i>	<i>17.50</i>	<i>256.10</i>
To meet expenses	—	—	17.50	256.10
To meet outlays	—	331.42	—	—
<i>Privileges</i>	<i>11,826.87</i>	<i>4,246.67</i>	<i>5,745.32</i>	<i>5,284.84</i>
<i>Departmental</i>	<i>15,692.37</i>	<i>17,450.73</i>	<i>17,537.65</i>	<i>20,639.35</i>
General government	467.22	2,256.78	1,434.00	79.25
Protection of persons and property	191.86	140.32	89.68	128.30
Health and sanitation	94.75	169.07	261.43	291.13
Highways	117.50	7,443.25	109.50	9,926.50
Charities	12,720.75	7,058.17	13,606.54	4,303.78
Soldiers' benefits	132.50	10.00	22.50	56.01
Schools	1,856.48	334.78	1,802.95	5,619.20
Libraries	8.12	24.86	186.05	60.18
Recreation	—	13.50	—	—
Unclassified	3.19	—	25.00	175.00
<i>Public service enterprises</i>	<i>.98</i>	<i>12,032.20</i>	<i>10,769.05</i>	<i>8,806.46</i>
Electric light	—	—	—	—
Water	—	12,032.20	10,769.05	8,806.46
All other . . . . .	.98	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,825.40</i>	<i>1,520.85</i>
Interest	2,341.98	1,872.11	1,678.93	4,194.18
On sinking funds	—	—	—	—
On trust and investment funds	172.57	10.88	127.27	1,781.38
All other	2,169.41	1,861.23	1,551.66	2,412.80
NON-REVENUE.	\$76,100.94	\$101,098.47	\$75,128.41	\$37,858.27
Offsets to outlays	4,118.42	1,923.36	15,730.12	11,192.31
<i>Departmental</i>	<i>4,118.42</i>	<i>1,923.36</i>	<i>15,730.12</i>	<i>11,192.31</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	25,000.00	87,800.00	44,350.00	10,000.00
<i>Loans, general purposes</i>	<i>25,000.00</i>	<i>1,600.00</i>	<i>3,060.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,200.00</i>	<i>1,350.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>85,000.00</i>	<i>40,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	167.50	—	910.49	3,105.78
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>910.49</i>	<i>3,105.78</i>
All other	167.50	—	—	—
Refunds	1,291.70	191.55	234.71	282.03
Agency, trust, and investment	45,523.32	11,183.56	13,903.09	13,278.15
<i>Taxes and licenses for State</i>	<i>16,588.62</i>	<i>6,492.50</i>	<i>4,900.00</i>	<i>5,160.90</i>
<i>Taxes for county</i>	<i>27,903.89</i>	<i>3,168.15</i>	<i>4,586.57</i>	<i>4,317.37</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>286.21</i>	<i>836.31</i>	<i>3,557.92</i>	<i>3,355.48</i>
All other	744.60	687.60	858.60	444.40
RECAPITULATION.				
Revenue and offsets to outlays	\$307,064.07	\$170,862.47	\$156,362.45	\$175,668.77
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	87,800.00	44,350.00	10,000.00
Transfers and refunds	1,459.20	191.55	1,145.20	3,387.81
Agency, trust, and investment	45,523.32	11,183.56	13,903.09	13,278.15
Total receipts	\$379,046.59	\$270,037.58	\$215,760.74	\$202,334.73
Balance on hand, including funds	79,261.82	18,567.32	21,922.41	3,666.24
GRAND TOTAL	\$458,308.41	\$288,404.90	\$237,683.15	\$206,000.97

Graded According to Population of 1935 — Continued.

PAYMENTS.	Bourne POPULATION 3,336	Medway POPULATION 3,268	North Brookfield POPULATION 3,186	Bedford POPULATION 3,185
Maintenance	\$264,482.42	\$156,329.62	\$131,350.28	\$130,627.97
<i>Departmental</i>	<i>264,394.82</i>	<i>149,682.83</i>	<i>122,283.40</i>	<i>120,787.46</i>
General government	21,118.37	8,474.72	6,693.58	7,099.62
Protection of persons and property	35,568.55	10,402.53	6,028.97	11,080.06
Health and sanitation	11,571.53	4,243.07	4,913.84	4,304.36
Highways	32,959.96	30,298.73	26,679.13	24,757.12
Charities	68,155.11	42,319.15	31,998.87	18,452.91
Soldiers' benefits	3,056.09	1,845.14	2,188.52	405.00
Schools	78,617.64	46,162.77	37,565.92	49,264.44
Libraries	5,671.22	999.38	2,861.94	1,257.92
Recreation	3,659.10	1,075.80	86.68	294.62
Pensions	—	—	—	—
Unclassified	4,017.25	3,861.54	3,265.95	3,871.11
<i>Public service enterprises</i>	<i>87.60</i>	<i>6,646.79</i>	<i>7,004.29</i>	<i>7,200.00</i>
Electric light	—	—	—	—
Water	—	6,646.79	7,004.29	7,200.00
All other	87.60	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>2,062.59</i>	<i>2,640.51</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,818.75	2,336.17	998.09	2,771.72
<i>Loans, general purposes</i>	<i>1,818.75</i>	<i>1,300.42</i>	<i>904.19</i>	<i>1,956.72</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,035.75</i>	<i>93.90</i>	<i>815.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	63,641.84	17,065.14	25,079.84	13,112.11
<i>Departmental</i>	<i>63,641.84</i>	<i>13,136.72</i>	<i>21,228.34</i>	<i>13,112.11</i>
General government	28,379.00	10.50	—	—
Protection of persons and property	1,825.65	—	390.00	—
Health and sanitation	—	116.88	—	—
Highways	30,277.83	11,251.03	20,491.58	12,907.24
Charities	—	—	—	—
Schools	2,072.23	760.02	262.09	204.87
Libraries	887.13	—	—	—
Recreation	200.00	998.29	84.67	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>3,928.42</i>	<i>3,851.50</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	3,928.42	3,851.50	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	99,250.00	38,800.00	21,200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>10,000.00</i>	<i>9,250.00</i>	<i>3,800.00</i>	<i>11,200.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>90,000.00</i>	<i>35,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	167.50	—	910.49	3,105.78
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>167.50</i>	<i>—</i>	<i>910.49</i>	<i>3,105.78</i>
Refunds	1,291.70	191.55	234.71	282.03
Agency, trust, and investment	45,519.29	11,294.44	13,254.87	12,975.68
<i>Taxes and licenses for State</i>	<i>16,588.62</i>	<i>6,492.50</i>	<i>4,900.00</i>	<i>5,160.90</i>
<i>Taxes for county</i>	<i>27,903.89</i>	<i>3,168.15</i>	<i>4,586.57</i>	<i>4,317.37</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>282.18</i>	<i>946.19</i>	<i>2,921.70</i>	<i>3,090.81</i>
<i>All other</i>	<i>744.60</i>	<i>687.60</i>	<i>846.60</i>	<i>406.60</i>

RECAPITULATION.

Maintenance and interest	\$266,301.17	\$158,665.79	\$132,348.37	\$133,399.69
Permanent debt (except from sinking funds)	10,000.00	9,250.00	3,800.00	11,200.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	63,641.84	17,065.14	25,079.84	13,112.11
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	90,000.00	35,000.00	10,000.00
Transfers (except to sinking funds) and refunds	1,459.20	191.55	1,145.20	3,387.81
Agency, trust, and investment	45,519.29	11,294.44	13,254.87	12,975.68
Total payments	\$386,921.50	\$286,466.92	\$210,628.28	\$184,075.29
Balance on hand, including funds	71,386.91	1,937.98	27,054.87	21,926.68
GRAND TOTAL	\$458,308.41	\$288,404.90	\$237,683.15	\$206,000.97

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dighton POPULATION 3,116	Hopedale POPULATION 3,068	Bellingham POPULATION 3,056	Pepperell POPULATION 3,004
REVENUE.	\$150,070.65	\$187,270.12	\$133,338.93	\$150,800.88
General	117,881.93	168,976.89	113,434.17	112,118.12
<i>Taxes</i>	<i>106,472.38</i>	<i>161,425.23</i>	<i>89,009.91</i>	<i>84,496.26</i>
Property, poll, and income	87,147.99	72,938.13	83,469.61	76,140.70
Corporation, bank, etc.	19,324.39	88,487.10	5,540.30	8,354.56
<i>Licenses and permits</i>	<i>205.60</i>	<i>85.00</i>	<i>2,789.00</i>	<i>3,660.40</i>
<i>Fines and forfeits</i>	<i>22.00</i>	<i>100.00</i>	<i>20.00</i>	<i>177.10</i>
<i>Grants and gifts</i>	<i>11,182.05</i>	<i>7,366.66</i>	<i>21,481.69</i>	<i>23,785.36</i>
For expenses	11,182.05	7,366.66	21,481.69	23,785.36
For outlays	—	—	133.57	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	32,188.72	18,293.23	19,904.76	38,682.76
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>6,815.84</i>	<i>7,062.60</i>	<i>4,228.84</i>	<i>5,201.16</i>
<i>Departmental</i>	<i>24,806.95</i>	<i>8,495.68</i>	<i>13,182.11</i>	<i>19,198.53</i>
General government	56.80	1,549.26	56.59	309.35
Protection of persons and property	9,668.63	47.34	9.79	70.73
Health and sanitation	410.01	890.36	282.15	—
Highways	8.75	199.64	3,832.46	10,364.73
Charities	9,189.88	4,691.68	6,032.69	7,825.53
Soldiers' benefits	130.00	100.00	555.00	100.00
Schools	5,298.08	838.24	2,239.37	420.69
Libraries	—	179.06	.04	107.50
Recreation	—	—	—	—
Unclassified	44.80	—	194.02	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10,004.94</i>
Electric light	—	—	—	—
Water	—	—	—	10,004.94
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>7.36</i>	<i>182.08</i>	<i>371.25</i>
<i>Interest</i>	<i>565.93</i>	<i>2,727.69</i>	<i>2,311.73</i>	<i>3,906.88</i>
On sinking funds	—	—	—	—
On trust and investment funds	37.84	2,551.27	130.50	1,578.42
All other	528.09	176.42	2,181.23	2,328.46
NON-REVENUE.	\$56,558.88	\$143,475.93	\$57,932.56	\$18,937.43
Offsets to outlays	6,309.11	—	3,822.49	—
<i>Departmental</i>	<i>6,309.11</i>	<i>—</i>	<i>3,822.49</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	35,000.00	100,000.00	37,800.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>2,800.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>35,000.00</i>	<i>100,000.00</i>	<i>35,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,662.52	2,550.06	3,695.90	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,662.52</i>	<i>2,550.06</i>	<i>3,695.90</i>	<i>—</i>
Refunds	529.07	346.24	218.48	244.41
Agency, trust, and investment	13,058.18	40,579.63	12,395.69	18,693.02
<i>Taxes and licenses for State</i>	<i>6,860.00</i>	<i>14,104.00</i>	<i>5,022.50</i>	<i>5,900.00</i>
<i>Taxes for county</i>	<i>5,187.22</i>	<i>13,186.38</i>	<i>2,460.83</i>	<i>4,934.14</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>329.36</i>	<i>12,702.46</i>	<i>4,269.56</i>	<i>7,179.68</i>
<i>All other</i>	<i>681.60</i>	<i>586.80</i>	<i>652.80</i>	<i>679.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$156,379.76	\$187,270.12	\$137,161.42	\$150,800.88
Premiums	—	—	—	—
Municipal indebtedness	35,000.00	100,000.00	37,800.00	—
Transfers and refunds	2,191.59	2,896.30	3,914.38	244.41
Agency, trust, and investment	13,058.18	40,579.63	12,395.69	18,693.02
Total receipts	\$206,629.53	\$330,746.05	\$191,271.49	\$169,738.31
<i>Balance on hand, including funds</i>	<i>22,874.99</i>	<i>52,972.64</i>	<i>5,212.51</i>	<i>64,431.26</i>
GRAND TOTAL	\$229,504.52	\$383,718.69	\$196,484.00	\$234,169.57

Graded According to Population of 1935 — Continued.

PAYMENTS.	Dighton POPULATION 3,116	Hopedale POPULATION 3,068	Bellingham POPULATION 3,056	Pepperell POPULATION 3,004
Maintenance	\$140,839.72	\$152,773.37	\$127,107.74	\$133,240.69
<i>Departmental</i>	<i>140,839.72</i>	<i>152,666.01</i>	<i>126,855.66</i>	<i>125,424.06</i>
General government	8,693.91	5,664.17	8,430.93	6,415.00
Protection of persons and property	13,590.13	27,991.17	2,787.99	6,869.29
Health and sanitation	7,487.84	8,729.77	2,624.68	1,987.11
Highways	6,524.00	16,144.59	21,223.75	38,867.16
Charities	39,407.61	22,645.98	38,482.29	27,867.41
Soldiers' benefits	482.90	1,620.73	3,766.35	594.79
Schools	61,625.35	55,005.16	46,114.57	38,431.76
Libraries	1,431.27	6,860.16	717.39	3,315.51
Recreation	103.19	6,225.10	85.85	141.63
Pensions	—	—	—	—
Unclassified	1,493.52	1,779.18	2,621.86	934.40
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,666.33</i>
Electric light	—	—	—	—
Water	—	—	—	6,666.33
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>107.36</i>	<i>252.08</i>	<i>1,150.30</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,706.11	2,949.86	1,299.61	80.00
<i>Loans, general purposes</i>	<i>1,706.11</i>	<i>2,949.86</i>	<i>1,299.61</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>80.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	23,465.83	22,936.17	11,520.84	5,999.87
<i>Departmental</i>	<i>23,465.83</i>	<i>22,936.17</i>	<i>11,015.49</i>	<i>5,999.87</i>
General government	360.51	990.50	1,028.59	—
Protection of persons and property	7,173.49	—	90.42	—
Health and sanitation	578.20	—	—	—
Highways	8,645.52	20,355.65	9,270.97	5,459.87
Charities	—	—	—	—
Schools	6,708.11	—	477.04	540.00
Libraries	—	709.51	—	—
Recreation	—	880.51	148.47	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>505.35</i>	<i>—</i>
Municipal indebtedness	24,000.00	106,000.00	29,500.00	4,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>6,000.00</i>	<i>4,500.00</i>	<i>4,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>100,000.00</i>	<i>25,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,662.52	2,550.06	3,695.90	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,662.52</i>	<i>2,550.06</i>	<i>3,695.90</i>	<i>—</i>
Refunds	529.07	346.24	218.48	244.41
Agency, trust, and investment	13,073.83	40,580.84	8,835.09	18,423.46
<i>Taxes and licenses for State</i>	<i>6,860.00</i>	<i>14,104.00</i>	<i>5,022.50</i>	<i>5,900.00</i>
<i>Taxes for county</i>	<i>5,187.22</i>	<i>13,186.38</i>	<i>2,450.83</i>	<i>4,934.14</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>345.01</i>	<i>12,703.66</i>	<i>704.16</i>	<i>6,909.52</i>
<i>All other</i>	<i>681.60</i>	<i>586.80</i>	<i>657.60</i>	<i>679.80</i>

RECAPITULATION.

Maintenance and interest	\$142,545.83	\$155,723.23	\$128,407.35	\$133,320.69
Permanent debt (except from sinking funds)	4,000.00	6,000.00	4,500.00	4,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	23,465.83	22,936.17	11,520.84	5,999.87
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	100,000.00	25,000.00	—
Transfers (except to sinking funds) and refunds	2,191.59	2,896.30	3,914.38	244.41
Agency, trust, and investment	13,073.83	40,580.84	8,835.09	18,423.46
Total payments	\$205,277.08	\$328,136.54	\$182,177.66	\$161,988.43
<i>Balance on hand, including funds</i>	<i>24,227.44</i>	<i>55,582.15</i>	<i>14,306.34</i>	<i>72,181.14</i>
GRAND TOTAL	\$229,504.52	\$383,718.69	\$196,484.00	\$234,169.57

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wilbraham POPULATION 2,969	Deerfield POPULATION 2,963	Holliston POPULATION 2,925	Norton POPULATION 2,925
REVENUE.	\$141,856.13	\$202,398.57	\$163,522.97	\$142,971.20
General	120,937.59	137,934.88	135,962.81	107,534.97
<i>Taxes</i>	<i>90,062.47</i>	<i>96,386.32</i>	<i>113,166.41</i>	<i>79,267.25</i>
Property, poll, and income	81,276.20	94,993.36	112,535.57	73,260.20
Corporation, bank, etc.	8,786.27	1,392.96	630.84	6,007.05
<i>Licenses and permits</i>	<i>3,945.00</i>	<i>1,446.50</i>	<i>473.20</i>	<i>2,231.49</i>
<i>Fines and forfeits</i>	<i>217.27</i>	<i>166.60</i>	<i>—</i>	<i>141.26</i>
<i>Grants and gifts</i>	<i>26,712.85</i>	<i>39,935.46</i>	<i>22,323.20</i>	<i>25,894.97</i>
For expenses	26,712.85	20,135.46	22,323.20	25,294.97
For outlays	—	19,800.00	—	600.00
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	20,918.54	64,463.69	27,560.16	35,436.23
<i>Special assessments</i>	<i>35.00</i>	<i>30,877.16</i>	<i>—</i>	<i>—</i>
To meet expenses	35.00	8,787.50	—	—
To meet outlays	—	22,089.66	—	—
<i>Privileges</i>	<i>5,585.22</i>	<i>6,866.40</i>	<i>5,281.69</i>	<i>5,611.49</i>
<i>Departmental</i>	<i>6,410.85</i>	<i>23,938.41</i>	<i>18,700.22</i>	<i>17,995.81</i>
General government	70.45	90.95	1,200.87	124.15
Protection of persons and property	73.33	144.19	43.88	237.36
Health and sanitation	282.05	328.21	1,261.82	152.86
Highways	909.24	1,586.90	3,555.27	1,000.00
Charities	4,659.26	9,824.42	10,286.83	4,778.12
Soldiers' benefits	—	140.33	600.00	160.00
Schools	365.89	11,765.41	1,661.94	163.79
Libraries	42.28	—	89.61	—
Recreation	—	—	—	—
Unclassified	8.35	58.00	—	¹ 1,379.53
<i>Public service enterprises</i>	<i>6,973.93</i>	<i>—</i>	<i>—</i>	<i>19,182.75</i>
Electric light	—	—	—	—
Water	6,973.93	—	—	19,182.75
All other	—	—	—	—
<i>Cemeteries</i>	<i>134.95</i>	<i>41.72</i>	<i>—</i>	<i>748.48</i>
<i>Interest</i>	<i>1,778.59</i>	<i>2,740.00</i>	<i>3,678.25</i>	<i>1,897.70</i>
On sinking funds	—	—	—	—
On trust and investment funds	116.19	—	211.03	647.18
All other	1,662.40	2,740.00	3,367.22	1,250.52
NON-REVENUE.	\$22,358.50	\$18,125.67	\$49,186.69	\$182,136.71
Offsets to outlays	9,743.97	—	14,783.02	—
<i>Departmental</i>	<i>9,743.97</i>	<i>—</i>	<i>14,783.02</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	20,000.00	115,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>20,000.00</i>	<i>115,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	236.17	—	30.00	491.12
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>236.17</i>	<i>—</i>	<i>30.00</i>	<i>491.12</i>
Refunds	361.33	229.38	348.69	587.03
Agency, trust, and investment	12,017.03	17,896.29	14,024.98	66,058.56
<i>Taxes and licenses for State</i>	<i>5,764.95</i>	<i>7,350.00</i>	<i>7,227.50</i>	<i>4,655.00</i>
<i>Taxes for county</i>	<i>4,832.00</i>	<i>9,644.07</i>	<i>6,064.88</i>	<i>3,519.89</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>711.48</i>	<i>65.78</i>	<i>51.20</i>	<i>53,888.67</i>
<i>All other</i>	<i>708.60</i>	<i>886.44</i>	<i>681.40</i>	<i>3,995.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$151,600.10	\$202,398.57	\$178,305.99	\$142,971.20
Premiums	—	—	—	—
Municipal indebtedness	—	—	20,000.00	115,000.00
Transfers and refunds	597.50	229.38	378.69	1,078.15
Agency, trust, and investment	12,017.03	17,896.29	14,024.98	66,058.56
Total receipts	\$164,214.63	\$220,524.24	\$212,709.66	\$325,107.91
Balance on hand, including funds	48,127.25	35,433.21	26,488.50	66,294.40
GRAND TOTAL	\$212,341.88	\$255,957.45	\$239,198.16	\$391,402.31

¹ Includes \$1,078.67 from administration of trust funds.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Wilbraham POPULATION 2,969	Deerfield POPULATION 2,963	Holliston POPULATION 2,925	Norton POPULATION 2,925
Maintenance	\$123,466.90	\$134,543.59	\$144,586.82	\$118,366.82
<i>Departmental</i>	<i>119,844.55</i>	<i>134,304.69</i>	<i>144,586.82</i>	<i>109,128.80</i>
General government	5,313.82	6,933.20	7,816.74	5,519.52
Protection of persons and property	5,761.05	5,627.41	13,386.08	4,986.87
Health and sanitation	4,824.34	5,866.93	5,353.93	3,988.01
Highways	18,385.85	26,319.97	26,296.28	19,606.72
Charities	20,435.44	26,532.36	42,782.57	28,285.91
Soldiers' benefits	22.50	937.69	4,342.00	1,168.82
Schools	62,437.96	57,109.75	39,374.17	42,119.61
Libraries	1,270.27	2,409.17	1,728.17	900.31
Recreation	239.35	243.19	768.94	162.11
Pensions	—	—	—	—
Unclassified	1,153.97	2,325.02	2,737.94	2,390.42
<i>Public service enterprises</i>	<i>2,991.79</i>	<i>—</i>	<i>—</i>	<i>6,918.99</i>
Electric light	—	—	—	—
Water	2,991.79	—	—	6,918.99
All other	—	—	—	—
<i>Cemeteries</i>	<i>630.56</i>	<i>238.90</i>	<i>—</i>	<i>1,240.86</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,078.67</i>
Interest	2,880.00	5,462.50	1,186.73	3,817.78
<i>Loans, general purposes</i>	<i>480.00</i>	<i>5,462.50</i>	<i>1,186.73</i>	<i>852.78</i>
<i>Loans, public service enterprises</i>	<i>2,400.00</i>	<i>—</i>	<i>—</i>	<i>2,965.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	20,375.79	29,462.57	16,491.98	4,101.42
<i>Departmental</i>	<i>18,818.33</i>	<i>29,462.57</i>	<i>16,491.98</i>	<i>3,335.77</i>
General government	48.40	400.00	—	—
Protection of persons and property	—	—	—	2,099.60
Health and sanitation	—	23,069.93	—	—
Highways	17,781.26	5,492.64	15,404.68	1,128.89
Charities	50.00	—	—	—
Schools	333.77	500.00	448.43	—
Libraries	604.90	—	—	—
Recreation	—	—	638.87	107.28
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,557.46</i>	<i>—</i>	<i>—</i>	<i>765.65</i>
Electric light	—	—	—	—
Water	1,557.46	—	—	765.65
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	6,000.00	16,000.00	30,000.00	127,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>6,000.00</i>	<i>16,000.00</i>	<i>10,000.00</i>	<i>7,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>20,000.00</i>	<i>120,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	236.17	—	30.00	491.12
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>30.00</i>	<i>491.12</i>
<i>All other</i>	<i>236.17</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	361.33	229.38	348.69	587.03
Agency, trust, and investment	11,984.92	17,941.13	14,206.01	92,944.70
<i>Taxes and licenses for State</i>	<i>5,764.95</i>	<i>7,350.00</i>	<i>7,227.50</i>	<i>4,655.00</i>
<i>Taxes for county</i>	<i>4,832.00</i>	<i>9,644.07</i>	<i>6,064.88</i>	<i>3,519.89</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>679.87</i>	<i>107.50</i>	<i>232.23</i>	<i>80,785.01</i>
<i>All other</i>	<i>708.60</i>	<i>839.66</i>	<i>681.40</i>	<i>3,984.80</i>
RECAPITULATION.				
Maintenance and interest	\$126,346.90	\$140,006.09	\$145,773.55	\$122,184.60
Permanent debt (except from sinking funds)	6,000.00	16,000.00	10,000.00	7,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	20,375.79	29,462.57	16,491.98	4,101.42
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	20,000.00	120,000.00
Transfers (except to sinking funds) and refunds	597.50	229.38	378.69	1,078.15
Agency, trust, and investment	11,984.92	17,941.13	14,206.01	92,944.70
Total payments	\$165,305.11	\$203,639.17	\$206,850.23	\$347,808.87
Balance on hand, including funds	47,036.77	52,518.28	32,347.93	43,593.44
GRAND TOTAL	\$212,341.88	\$255,957.45	\$239,198.16	\$391,402.31

¹ Includes \$1,125 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rehoboth POPULATION 2,777	Kingston POPULATION 2,743	Hadley POPULATION 2,711	Hanover POPULATION 2,709
REVENUE.	\$117,024.54	\$143,958.68	\$127,104.87	\$185,743.18
General	100,080.68	108,679.18	112,384.52	149,315.40
<i>Taxes</i>	<i>75,696.87</i>	<i>92,823.42</i>	<i>87,747.37</i>	<i>132,082.42</i>
Property, poll, and income	74,452.28	89,914.89	87,527.51	122,743.43
Corporation, bank, etc.	1,244.59	2,908.53	219.86	9,338.99
<i>Licenses and permits</i>	<i>1,275.00</i>	<i>2,996.50</i>	<i>3,397.56</i>	<i>2,363.25</i>
<i>Fines and forfeits</i>	<i>223.60</i>	<i>198.41</i>	<i>118.55</i>	<i>90.90</i>
<i>Grants and gifts</i>	<i>22,885.21</i>	<i>12,660.85</i>	<i>21,120.94</i>	<i>14,778.83</i>
For expenses	22,885.21	12,660.85	21,120.94	14,578.83
For outlays	—	—	—	200.00
All other	—	—	—	—
Commercial	16,943.86	35,279.50	14,720.35	36,427.78
<i>Special assessments</i>	<i>155.41</i>	—	—	—
To meet expenses	155.41	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>5,388.84</i>	<i>5,231.41</i>	<i>4,385.15</i>	<i>6,308.53</i>
<i>Departmental</i>	<i>10,139.33</i>	<i>11,454.56</i>	<i>7,956.81</i>	<i>9,669.20</i>
General government	—	115.40	28.95	94.45
Protection of persons and property	83.99	251.79	104.25	62.89
Health and sanitation	—	261.43	96.80	36.10
Highways	3,335.86	434.50	1,993.13	142.87
Charities	6,076.68	8,400.74	3,453.51	6,969.70
Soldiers' benefits	—	—	—	360.00
Schools	28.46	1,001.29	2,238.14	1,678.34
Libraries	—	129.61	7.11	121.55
Recreation	—	242.00	—	—
Unclassified	614.39	617.80	34.92	203.30
<i>Public service enterprises</i>	<i>—</i>	<i>13,760.93</i>	<i>—</i>	<i>13,626.29</i>
Electric light	—	—	—	—
Water	—	13,760.93	—	13,626.29
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>370.63</i>	<i>1,134.60</i>
<i>Interest</i>	<i>1,260.23</i>	<i>4,832.60</i>	<i>2,007.76</i>	<i>5,689.16</i>
On sinking funds	—	—	—	—
On trust and investment funds	16.54	3,299.78	30.22	2,396.16
All other	1,243.69	1,532.82	1,977.54	3,293.00
NON-REVENUE.	\$85,032.15	\$93,856.96	\$34,828.36	\$179,555.01
Offsets to outlays	7,221.34	6,163.69	3,636.06	9,565.82
<i>Departmental</i>	<i>7,221.34</i>	<i>6,163.69</i>	<i>3,636.06</i>	<i>9,389.23</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>276.59</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	65,000.00	65,247.45	15,000.00	150,000.00
<i>Loans, general purposes</i>	<i>5,000.00</i>	—	—	—
<i>Loans, public service enterprises</i>	<i>—</i>	<i>35,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>30,000.00</i>	<i>15,000.00</i>	<i>150,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>247.45</i>	<i>—</i>	<i>—</i>
Transfers	—	1,329.68	30.22	1,991.18
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	1,329.68	30.22	1,991.18
Refunds	490.70	239.40	186.17	297.33
Agency, trust, and investment	12,320.11	20,876.74	15,975.91	17,700.68
<i>Taxes and licenses for State</i>	<i>4,915.15</i>	<i>7,963.04</i>	<i>5,512.50</i>	<i>7,105.00</i>
<i>Taxes for county</i>	<i>3,705.15</i>	<i>7,322.37</i>	<i>8,856.88</i>	<i>6,533.81</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,705.61</i>	<i>5,003.73</i>	<i>1,122.13</i>	<i>3,449.87</i>
All other	994.20	587.60	484.40	612.00
RECAPITULATION.				
Revenue and offsets to outlays	\$124,245.88	\$150,122.37	\$130,740.93	\$195,309.00
Premiums	—	247.45	—	—
Municipal indebtedness	65,000.00	65,000.00	15,000.00	150,000.00
Transfers and refunds	490.70	1,569.08	216.39	2,288.51
Agency, trust, and investment	12,320.11	20,876.74	15,975.91	17,700.68
Total receipts	\$202,056.69	\$237,815.64	\$161,933.23	\$365,298.19
Balance on hand, including funds	35,339.03	8,228.62	15,936.82	14,218.29
GRAND TOTAL	\$237,395.72	\$246,044.26	\$177,870.05	\$379,516.48

Graded According to Population of 1935 — Continued.

PAYMENTS.	Rehoboth POPULATION 2,777	Kingston POPULATION 2,743	Hadley POPULATION 2,711	Hanover POPULATION 2,709
Maintenance	\$114,878.32	\$128,544.70	\$105,618.90	\$151,321.89
<i>Departmental</i>	<i>114,878.32</i>	<i>122,041.83</i>	<i>104,696.77</i>	<i>145,280.13</i>
General government	4,222.84	7,756.09	5,547.94	9,919.29
Protection of persons and property	4,815.44	9,579.22	3,019.54	4,221.92
Health and sanitation	3,428.76	4,832.24	2,969.76	5,548.30
Highways	39,764.87	9,397.01	23,457.94	11,811.81
Charities	24,641.58	39,490.64	12,136.25	51,555.80
Soldiers' benefits	948.67	829.82	1,029.00	1,837.54
Schools	35,077.86	38,613.99	54,578.73	53,272.69
Libraries	—	2,829.16	1,268.41	1,849.88
Recreation	80.07	3,412.52	85.85	225.05
Pensions	—	—	—	—
Unclassified	1,898.23	5,301.14	603.35	5,037.85
<i>Public service enterprises</i>	<i>—</i>	<i>5,960.37</i>	<i>—</i>	<i>4,492.30</i>
Electric light	—	—	—	—
Water	—	5,960.37	—	4,492.30
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>452.50</i>	<i>922.13</i>	<i>1,532.96</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>90.00</i>	<i>—</i>	<i>16.50</i>
Interest	1,031.67	516.90	709.20	14,142.01
<i>Loans, general purposes</i>	<i>1,031.67</i>	<i>102.79</i>	<i>709.20</i>	<i>3,262.01</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>414.11</i>	<i>—</i>	<i>10,880.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	21,307.36	48,498.50	11,698.04	17,184.37
<i>Departmental</i>	<i>21,307.36</i>	<i>25,700.03</i>	<i>11,698.04</i>	<i>15,764.95</i>
General government	115.00	—	119.25	—
Protection of persons and property	7,491.60	1,003.53	—	1,909.68
Health and sanitation	—	—	—	—
Highways	12,841.86	17,838.11	11,403.79	11,231.91
Charities	—	—	—	—
Schools	858.90	1,727.80	175.00	2,496.72
Libraries	—	—	—	—
Recreation	—	5,130.59	—	126.64
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>22,601.99</i>	<i>—</i>	<i>1,419.42</i>
Electric light	—	—	—	—
Water	—	22,601.99	—	1,419.42
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>196.48</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	62,000.00	38,500.00	27,500.00	166,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>3,500.00</i>	<i>2,500.00</i>	<i>21,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>35,000.00</i>	<i>25,000.00</i>	<i>145,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	1,329.68	30.22	1,991.18
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,329.68</i>	<i>30.22</i>	<i>1,991.18</i>
Refunds	490.70	239.40	186.17	297.33
Agency, trust, and investment	12,332.45	21,923.78	15,975.91	17,872.04
<i>Taxes and licenses for State</i>	<i>4,915.15</i>	<i>7,963.04</i>	<i>5,512.50</i>	<i>7,105.00</i>
<i>Taxes for county</i>	<i>3,705.15</i>	<i>7,322.37</i>	<i>8,556.88</i>	<i>6,533.81</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,722.15</i>	<i>6,048.97</i>	<i>1,122.13</i>	<i>3,623.03</i>
<i>All other</i>	<i>990.00</i>	<i>589.40</i>	<i>484.40</i>	<i>610.20</i>
RECAPITULATION.				
Maintenance and interest	\$115,909.99	\$129,061.60	\$106,328.10	\$165,463.90
Permanent debt (except from sinking funds)	2,000.00	3,500.00	2,500.00	21,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,307.36	48,498.50	11,698.04	17,184.37
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	60,000.00	35,000.00	25,000.00	145,000.00
Transfers (except to sinking funds) and refunds	490.70	1,569.08	216.39	2,288.51
Agency, trust, and investment	12,332.45	21,923.78	15,975.91	17,872.04
Total payments	\$212,040.50	\$239,552.96	\$161,718.44	\$368,808.82
<i>Balance on hand, including funds</i>	<i>25,355.22</i>	<i>6,491.30</i>	<i>16,151.61</i>	<i>10,707.66</i>
GRAND TOTAL	\$237,395.72	\$246,044.26	\$177,870.05	\$379,516.48

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lenox POPULATION 2,706	Acton POPULATION 2,635	Hull POPULATION 2,619	Hopkinton POPULATION 2,616
REVENUE.	\$215,700.20	\$157,154.38	\$746,668.44	\$190,585.58
General	192,884.22	128,335.69	585,364.38	150,111.09
<i>Taxes</i>	<i>183,686.93</i>	<i>108,241.67</i>	<i>551,429.21</i>	<i>119,001.10</i>
Property, poll, and income	181,412.90	99,183.01	550,581.10	117,377.68
Corporation, bank, etc.	2,274.03	9,058.66	848.11	1,623.42
<i>Licenses and permits</i>	<i>3,338.00</i>	<i>890.62</i>	<i>26,839.00</i>	<i>1,296.45</i>
<i>Fines and forfeits</i>	<i>698.35</i>	<i>153.30</i>	<i>610.66</i>	<i>30.00</i>
<i>Grants and gifts</i>	<i>5,160.94</i>	<i>19,045.10</i>	<i>6,563.52</i>	<i>29,647.08</i>
For expenses	5,160.94	19,045.10	6,563.52	29,647.08
For outlays	—	—	22.00	136.46
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	22,815.98	28,818.69	161,304.06	40,474.49
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>88.82</i>	<i>60.50</i>
To meet expenses	—	—	—	60.50
To meet outlays	—	—	88.82	—
<i>Privileges</i>	<i>8,725.10</i>	<i>7,011.02</i>	<i>7,697.44</i>	<i>5,010.33</i>
<i>Departmental</i>	<i>10,680.59</i>	<i>14,467.19</i>	<i>6,885.92</i>	<i>22,251.61</i>
General government	1,670.36	489.28	392.59	307.70
Protection of persons and property	42.19	81.98	250.93	35.19
Health and sanitation	25.71	174.93	1,276.58	46.50
Highways	465.40	3,515.16	147.50	4,727.65
Charities	8,005.25	6,386.00	4,035.32	13,148.22
Soldiers' benefits	—	245.50	240.00	380.00
Schools	471.68	3,513.93	2.72	3,219.85
Libraries	—	60.41	65.00	—
Recreation	—	—	59.00	381.50
Unclassified	—	—	416.28	5.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>134,213.65</i>	<i>9,090.24</i>
Electric light	—	—	134,213.65	—
Water	—	—	—	9,090.24
All other	—	—	—	—
<i>Cemeteries</i>	<i>693.80</i>	<i>1,548.00</i>	<i>196.60</i>	<i>488.75</i>
<i>Interest</i>	<i>2,716.49</i>	<i>5,792.48</i>	<i>12,221.63</i>	<i>3,573.06</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,005.69	3,762.12	181.32	176.08
All other	1,710.80	2,030.36	12,040.31	3,396.98
NON-REVENUE.	\$76,320.43	\$90,165.85	\$184,334.65	\$131,852.14
Offsets to outlays	8,409.11	5,644.97	112.50	5,799.95
<i>Departmental</i>	<i>8,409.11</i>	<i>5,644.97</i>	<i>112.50</i>	<i>5,799.95</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	40,000.00	35,000.00	100,000.00	112,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>35,000.00</i>	<i>100,000.00</i>	<i>112,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,005.69	6,167.52	200.00	176.08
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,005.69</i>	<i>6,167.52</i>	<i>200.00</i>	<i>176.08</i>
Refunds	434.43	248.32	1,231.93	660.06
Agency, trust, and investment	26,471.20	43,105.04	82,790.22	13,216.05
<i>Taxes and licenses for State</i>	<i>11,304.84</i>	<i>7,350.00</i>	<i>29,450.88</i>	<i>5,635.00</i>
<i>Taxes for county</i>	<i>14,117.67</i>	<i>6,167.67</i>	<i>27,036.45</i>	<i>4,728.55</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>780.89</i>	<i>28,786.17</i>	<i>25,340.88</i>	<i>2,130.50</i>
<i>All other</i>	<i>267.80</i>	<i>801.20</i>	<i>962.01</i>	<i>722.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$224,109.31	\$162,799.35	\$746,780.94	\$196,385.53
Premiums	—	—	—	—
Municipal indebtedness	40,000.00	35,000.00	100,000.00	112,000.00
Transfers and refunds	1,440.12	6,415.84	1,431.93	836.14
Agency, trust, and investment	26,471.20	43,105.04	82,790.22	13,216.05
Total receipts	\$292,020.63	\$247,320.23	\$931,003.09	\$322,437.72
Balance on hand, including funds	44,589.57	49,941.73	58,956.32	17,049.39
GRAND TOTAL	\$336,610.20	\$297,261.96	\$989,959.41	\$339,487.11

Graded According to Population of 1935 — Continued.

PAYMENTS.	Lenox POPULATION 2,706	Acton POPULATION 2,635	Hull POPULATION 2,619	Hopkinton POPULATION 2,616
Maintenance	\$146,539.43	\$135,250.34	\$602,409.43	\$146,309.47
<i>Departmental</i>	<i>144,160.02</i>	<i>132,871.03</i>	<i>483,459.48</i>	<i>136,969.83</i>
General government	11,333.07	6,326.94	38,917.73	6,726.92
Protection of persons and property	10,802.06	11,490.43	127,018.54	6,027.02
Health and sanitation	11,507.55	5,702.38	40,982.63	2,544.05
Highways	21,033.67	29,089.30	85,439.11	31,393.96
Charities	27,435.32	28,164.30	51,316.02	43,215.98
Soldiers' benefits	474.06	1,411.79	7,981.26	804.50
Schools	56,234.56	47,215.67	104,562.57	43,591.30
Libraries	323.77	1,416.81	4,579.73	—
Recreation	132.08	121.63	14,835.69	589.72
Pensions	—	—	1,800.00	—
Unclassified	4,873.88	1,931.78	6,026.20	2,076.38
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>116,951.78</i>	<i>8,306.29</i>
Electric light	—	—	116,951.78	—
Water	—	—	—	8,306.29
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,389.41</i>	<i>2,379.31</i>	<i>1,998.17</i>	<i>1,033.35</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,363.90	1,662.50	5,876.94	3,655.36
<i>Loans, general purposes</i>	<i>1,363.90</i>	<i>1,662.50</i>	<i>5,876.94</i>	<i>2,507.86</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,147.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	28,442.41	20,768.89	55,707.03	23,845.81
<i>Departmental</i>	<i>28,442.41</i>	<i>16,129.85</i>	<i>40,559.82</i>	<i>20,677.25</i>
General government	—	300.00	2,190.90	—
Protection of persons and property	—	1,500.00	11,127.25	—
Health and sanitation	4,134.16	158.85	3,870.17	—
Highways	22,030.19	14,171.00	16,363.53	16,985.83
Charities	—	—	—	—
Schools	2,278.06	—	912.50	1,291.42
Libraries	—	—	—	—
Recreation	—	—	6,095.47	2,400.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>15,147.21</i>	<i>3,168.56</i>
Electric light	—	—	15,147.21	—
Water	—	—	—	3,168.56
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>4,639.04</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	85,000.00	60,500.00	135,774.04	107,941.46
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,000.00</i>	<i>5,500.00</i>	<i>35,774.04</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>80,000.00</i>	<i>55,000.00</i>	<i>100,000.00</i>	<i>98,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>941.46</i>
Transfers	1,005.69	6,167.52	200.00	176.08
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,005.69</i>	<i>6,167.52</i>	<i>200.00</i>	<i>176.08</i>
Refunds	434.43	248.32	1,231.93	660.06
Agency, trust, and investment	26,471.20	40,809.06	82,818.14	12,411.05
<i>Taxes and licenses for State</i>	<i>11,304.84</i>	<i>7,350.00</i>	<i>29,450.88</i>	<i>5,635.00</i>
<i>Taxes for county</i>	<i>14,117.67</i>	<i>6,167.67</i>	<i>27,036.45</i>	<i>4,728.55</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>780.89</i>	<i>26,499.19</i>	<i>24,673.03</i>	<i>1,325.50</i>
<i>All other</i>	<i>267.80</i>	<i>792.20</i>	<i>1,757.78</i>	<i>722.00</i>
RECAPITULATION.				
Maintenance and interest	\$147,903.33	\$136,912.84	\$608,286.37	\$149,964.83
Permanent debt (except from sinking funds)	5,000.00	5,500.00	35,774.04	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	28,442.41	20,768.89	55,707.03	23,845.81
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	80,000.00	55,000.00	100,000.00	98,941.46
Transfers (except to sinking funds) and refunds	1,440.12	6,415.84	1,431.93	836.14
Agency, trust, and investment	26,471.20	40,809.06	82,818.14	12,411.05
Total payments	\$289,257.06	\$265,406.63	\$884,017.51	\$294,999.29
Balance on hand, including funds	47,353.14	31,855.33	105,941.90	44,487.82
GRAND TOTAL	\$336,610.20	\$297,261.96	\$989,959.41	\$339,487.11

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lancaster POPULATION 2,590	Shirley POPULATION 2,548	Westwood POPULATION 2,537	Groton POPULATION 2,534
REVENUE.	\$145,366.64	\$120,560.58	\$170,780.09	\$199,159.14
General	116,646.67	101,019.23	152,560.31	133,338.92
Taxes	96,779.33	69,912.75	146,905.95	124,748.80
Property, poll, and income	96,412.40	54,857.57	146,322.50	110,287.25
Corporation, bank, etc.	366.93	15,055.18	583.45	14,461.55
Licenses and permits	94.50	3,849.00	751.50	442.50
Fines and forfeits	60.00	6.77	30.00	150.00
Grants and gifts	19,712.84	27,260.71	4,872.36	7,997.62
For expenses	19,712.84	20,140.71	4,872.36	7,997.62
For outlays	—	7,110.00	—	—
All other	—	—	.50	—
Commercial	28,719.97	19,541.35	18,219.78	65,820.22
Special assessments	—	—	304.52	—
To meet expenses	—	—	—	—
To meet outlays	—	—	304.52	—
Privileges	5,172.22	3,536.61	10,624.84	7,283.40
Departmental	6,902.59	14,427.97	6,096.96	15,910.29
General government	58.25	235.20	386.95	223.60
Protection of persons and property	64.45	77.14	277.49	94.69
Health and sanitation	528.40	150.00	—	517.06
Highways	40.00	7,708.63	1,080.00	10,130.87
Charities	5,317.32	2,654.99	3,897.25	2,818.87
Soldiers' benefits	—	—	96.00	—
Schools	737.75	24.63	274.11	2,012.78
Libraries	156.42	36.72	62.86	71.42
Recreation	—	—	—	—
Unclassified	—	13,540.66	21.30	41.00
Public service enterprises	10,576.75	—	—	36,573.96
Electric light	—	—	—	—
Water	10,576.75	—	—	—
All other	—	—	—	—
Cemeteries	2,410.21	358.82	—	—
Interest	3,658.20	1,217.95	1,194.46	6,062.57
On sinking funds	—	—	—	—
On trust and investment funds	2,921.81	361.25	366.68	3,961.54
All other	736.39	856.70	827.78	2,091.03
NON-REVENUE.	\$83,569.00	\$49,784.54	\$82,084.83	\$48,993.08
Offsets to outlays	607.00	5,001.55	5,003.76	22,119.39
Departmental	607.00	5,001.55	5,003.76	18,624.37
Public service enterprises	—	—	—	3,495.02
Cemeteries	—	—	—	—
Municipal indebtedness	25,000.00	36,000.00	61,000.00	—
Loans, general purposes	—	6,000.00	11,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	25,000.00	50,000.00	50,000.00	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	3,103.13	335.95	428.00	2,505.65
From sinking funds	—	—	—	—
All other	3,103.13	335.95	428.00	2,505.65
Refunds	427.32	104.24	399.96	715.90
Agency, trust, and investment	54,431.55	8,342.80	15,253.11	23,652.14
Taxes and licenses for State	6,126.00	3,931.46	9,083.69	9,583.82
Taxes for county	6,733.21	3,289.43	4,423.45	8,017.98
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	41,957.14	697.11	808.77	5,315.14
All other	616.20	424.80	937.20	735.20
RECAPITULATION.				
Revenue and offsets to outlays	\$145,973.64	\$125,562.13	\$175,783.85	\$221,278.53
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	36,000.00	61,000.00	—
Transfers and refunds	3,530.45	440.19	827.96	3,221.55
Agency, trust, and investment	54,431.55	8,342.80	15,253.11	23,652.14
Total receipts	\$228,935.64	\$170,345.12	\$252,864.92	\$248,152.22
Balance on hand, including funds	4,471.87	22,723.12	26,247.66	43,211.75
GRAND TOTAL	\$233,407.51	\$193,068.24	\$278,112.48	\$291,363.97

¹ Includes \$17.49 from administration of trust funds.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Lancaster POPULATION 2,590	Shirley POPULATION 2,548	Westwood POPULATION 2,537	Groton POPULATION 2,534
Maintenance	\$135,233.38	\$98,968.89	\$129,469.69	\$161,738.55
<i>Departmental</i>	<i>124,963.33</i>	<i>98,181.80</i>	<i>129,400.68</i>	<i>130,337.97</i>
General government	8,090.41	5,828.81	10,721.50	8,941.05
Protection of persons and property	9,401.75	6,009.33	23,424.07	9,794.30
Health and sanitation	4,420.47	4,740.02	4,213.64	5,082.56
Highways	24,659.93	25,247.65	22,697.85	30,340.55
Charities	30,379.08	15,991.12	14,680.17	20,224.50
Soldiers' benefits	509.95	607.27	266.02	1,504.00
Schools	37,511.00	33,833.26	45,609.33	45,027.44
Libraries	5,334.11	1,250.80	1,228.56	4,255.09
Recreation	394.65	315.67	2,631.90	1,100.24
Pensions	—	—	—	—
Unclassified	4,267.48	4,357.87	3,927.64	4,668.24
<i>Public service enterprises</i>	<i>6,705.92</i>	<i>—</i>	<i>—</i>	<i>30,800.58</i>
Electric light	—	—	—	30,800.58
Water	6,705.92	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>5,553.63</i>	<i>711.26</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>75.83</i>	<i>69.01</i>	<i>—</i>
Interest	897.30	1,663.31	689.89	1,023.08
<i>Loans, general purposes</i>	<i>724.80</i>	<i>1,663.31</i>	<i>689.89</i>	<i>1,023.08</i>
<i>Loans, public service enterprises</i>	<i>172.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,588.52	45,644.58	40,320.40	27,686.38
<i>Departmental</i>	<i>4,296.51</i>	<i>45,644.58</i>	<i>40,320.40</i>	<i>17,129.75</i>
General government	154.00	7,505.28	—	61.55
Protection of persons and property	545.00	6,865.50	—	—
Health and sanitation	—	—	179.20	—
Highways	3,597.51	15,772.86	23,138.20	16,942.20
Charities	—	—	—	—
Schools	—	12,150.94	16,803.00	126.00
Libraries	—	533.00	200.00	—
Recreation	—	—	—	—
Unclassified	—	2,817.00	—	—
<i>Public service enterprises</i>	<i>1,292.01</i>	<i>—</i>	<i>—</i>	<i>10,556.63</i>
Electric light	—	—	—	10,556.63
Water	1,292.01	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	28,900.00	34,000.00	50,222.03	9,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,900.00</i>	<i>4,000.00</i>	<i>222.03</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>30,000.00</i>	<i>50,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,103.13	335.95	428.00	2,505.65
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,103.13</i>	<i>335.95</i>	<i>428.00</i>	<i>2,505.65</i>
Refunds	427.32	104.24	399.96	715.90
Agency, trust, and investment	54,154.63	8,397.14	14,796.40	24,189.96
<i>Taxes and licenses for State</i>	<i>6,125.00</i>	<i>3,931.46</i>	<i>9,083.69</i>	<i>9,583.82</i>
<i>Taxes for county</i>	<i>5,733.21</i>	<i>3,289.43</i>	<i>4,423.45</i>	<i>8,017.98</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>41,676.62</i>	<i>751.45</i>	<i>409.06</i>	<i>5,851.16</i>
<i>All other</i>	<i>619.80</i>	<i>424.80</i>	<i>880.20</i>	<i>737.00</i>
RECAPITULATION.				
Maintenance and interest	\$136,130.68	\$100,632.20	\$130,159.58	\$162,761.63
Permanent debt (except from sinking funds)	3,900.00	4,000.00	222.03	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,588.52	45,644.58	40,320.40	27,686.38
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	30,000.00	50,000.00	—
Transfers (except to sinking funds) and refunds	3,530.45	440.19	827.96	3,221.55
Agency, trust, and investment	54,154.63	8,397.14	14,796.40	24,189.96
Total payments	\$228,304.28	\$189,114.11	\$236,326.37	\$226,859.52
Balance on hand, including funds	5,103.23	3,954.13	41,786.11	64,604.45
GRAND TOTAL	\$233,407.51	\$193,068.24	\$278,112.48	\$291,363.97

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Manchester POPULATION 2,509	Ashland POPULATION 2,497	Hatfield POPULATION 2,433	Hanson POPULATION 2,417
REVENUE.	\$325,220.66	\$142,934.61	\$98,170.40	\$152,378.00
General	283,133.95	111,845.11	81,800.28	132,812.27
<i>Taxes</i>	<i>274,630.02</i>	<i>90,678.66</i>	<i>60,348.12</i>	<i>103,807.37</i>
Property, poll, and income	272,981.41	85,761.10	60,018.77	100,504.24
Corporation, bank, etc.	1,648.61	4,917.56	329.35	3,303.13
<i>Licenses and permits</i>	<i>1,408.71</i>	<i>3,087.00</i>	<i>1,952.50</i>	<i>2,194.50</i>
<i>Fines and forfeits</i>	<i>232.00</i>	<i>10.00</i>	<i>251.90</i>	<i>4.00</i>
<i>Grants and gifts</i>	<i>6,863.22</i>	<i>18,069.45</i>	<i>19,247.76</i>	<i>26,715.41</i>
For expenses	6,863.22	18,069.45	19,247.76	26,715.41
For outlays	—	—	—	—
All other	—	—	—	90.99
Commercial	42,086.71	31,089.50	16,370.12	19,565.73
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>9,001.19</i>	<i>4,266.90</i>	<i>3,997.06</i>	<i>3,840.48</i>
<i>Departmental</i>	<i>7,927.87</i>	<i>8,701.56</i>	<i>5,320.98</i>	<i>5,884.13</i>
General government	35.00	214.00	217.05	227.50
Protection of persons and property	128.97	32.89	97.73	82.76
Health and sanitation	639.73	—	261.43	150.50
Highways	109.68	5,587.57	2,595.75	—
Charities	6,838.16	1,521.74	1,941.75	3,550.96
Soldiers' benefits	102.00	265.00	—	580.00
Schools	15.00	1,015.36	164.97	823.90
Libraries	34.30	65.00	42.30	21.80
Recreation	25.03	—	—	—
Unclassified	—	—	—	446.71
<i>Public service enterprises</i>	<i>21,667.39</i>	<i>15,854.05</i>	<i>5,972.47</i>	<i>7,380.54</i>
Electric light	—	—	—	—
Water	21,667.39	15,854.05	5,972.47	7,380.54
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,487.00</i>	<i>1,136.98</i>	<i>189.26</i>	<i>—</i>
<i>Interest</i>	<i>2,003.26</i>	<i>1,130.01</i>	<i>890.35</i>	<i>2,460.63</i>
On sinking funds	—	—	—	—
On trust and investment funds	387.38	25.70	56.81	42.28
All other	1,615.88	1,104.31	833.54	2,418.35
NON-REVENUE.	\$147,695.59	\$68,101.36	\$15,314.21	\$97,522.26
Offsets to outlays	7,975.00	1,413.00	—	5,730.14
<i>Departmental</i>	<i>7,975.00</i>	<i>1,413.00</i>	<i>—</i>	<i>5,730.14</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	103,000.00	55,000.00	—	80,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>103,000.00</i>	<i>55,000.00</i>	<i>—</i>	<i>80,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	100.99	10.00	538.30	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>100.99</i>	<i>10.00</i>	<i>538.30</i>	<i>—</i>
Refunds	392.02	140.73	482.18	164.84
Agency, trust, and investment	36,227.58	11,537.63	14,293.73	11,627.28
<i>Taxes and licenses for State</i>	<i>19,643.93</i>	<i>5,390.00</i>	<i>5,038.03</i>	<i>5,283.78</i>
<i>Taxes for county</i>	<i>15,371.65</i>	<i>4,522.96</i>	<i>8,069.60</i>	<i>4,844.08</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>838.80</i>	<i>1,107.07</i>	<i>920.90</i>	<i>728.87</i>
<i>All other</i>	<i>373.20</i>	<i>517.60</i>	<i>265.20</i>	<i>770.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$333,195.66	\$144,347.61	\$98,170.40	\$158,108.14
Premiums	—	—	—	—
Municipal indebtedness	103,000.00	55,000.00	—	80,000.00
Transfers and refunds	493.01	150.73	1,020.48	164.84
Agency, trust, and investment	36,227.58	11,537.63	14,293.73	11,627.28
Total receipts	\$472,916.25	\$211,035.97	\$113,484.61	\$249,900.26
<i>Balance on hand, including funds</i>	<i>20,080.52</i>	<i>58,990.48</i>	<i>27,374.72</i>	<i>27,293.46</i>
GRAND TOTAL	\$492,996.77	\$270,026.45	\$140,859.33	\$277,193.72

Graded According to Population of 1935 — Continued.

PAYMENTS.	Manchester POPULATION 2,509	Ashland POPULATION 2,497	Hatfield POPULATION 2,433	Hanson POPULATION 2,417
Maintenance	\$262,715.22	\$120,204.98	\$98,869.66	\$148,660.32
<i>Departmental</i>	<i>233,183.31</i>	<i>112,424.26</i>	<i>96,905.79</i>	<i>140,171.70</i>
General government	16,599.97	7,385.79	8,813.33	7,283.02
Protection of persons and property	37,435.95	5,408.86	3,906.71	7,460.46
Health and sanitation	17,222.49	4,108.49	2,221.53	4,047.20
Highways	41,077.58	24,543.39	19,890.58	21,874.90
Charities	36,337.41	16,985.89	11,096.55	50,734.95
Soldiers' benefits	3,129.44	1,016.68	147.00	2,778.65
Schools	58,990.70	46,966.21	46,769.07	42,234.77
Libraries	5,699.62	1,644.51	1,612.45	667.89
Recreation	11,126.02	829.71	76.77	278.42
Pensions	2,778.74	—	—	—
Unclassified	2,785.39	3,534.73	2,371.80	2,811.44
<i>Public service enterprises</i>	<i>26,292.97</i>	<i>5,634.71</i>	<i>1,586.61</i>	<i>8,488.62</i>
Electric light	—	—	—	—
Water	25,292.97	5,534.71	1,586.61	8,488.62
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,232.94</i>	<i>2,246.01</i>	<i>377.26</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>6.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	3,972.28	3,203.51	1,168.75	3,102.41
<i>Loans, general purposes</i>	<i>3,972.28</i>	<i>2,304.13</i>	<i>1,168.75</i>	<i>1,144.91</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>899.38</i>	<i>—</i>	<i>1,957.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	24,661.05	53,785.89	8,202.74	11,723.32
<i>Departmental</i>	<i>22,818.21</i>	<i>17,091.70</i>	<i>8,202.74</i>	<i>10,722.17</i>
General government	—	—	—	—
Protection of persons and property	330.52	516.97	—	123.78
Health and sanitation	391.66	1,072.10	—	—
Highways	21,029.78	5,998.52	7,975.19	10,486.39
Charities	—	—	—	—
Schools	1,066.25	4,000.00	—	112.00
Libraries	—	400.00	227.55	—
Recreation	—	5,104.11	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,842.84</i>	<i>35,694.44</i>	<i>—</i>	<i>1,001.15</i>
Electric light	—	—	—	—
Water	1,842.84	35,694.44	—	1,001.15
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>999.75</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	127,000.00	50,500.00	5,000.00	74,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>24,000.00</i>	<i>15,500.00</i>	<i>5,000.00</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>103,000.00</i>	<i>35,000.00</i>	<i>—</i>	<i>65,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	100.99	10.00	538.30	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>100.99</i>	<i>10.00</i>	<i>538.30</i>	<i>—</i>
Refunds	392.02	140.73	482.18	164.84
Agency, trust, and investment	36,248.20	11,516.13	13,988.84	11,571.76
<i>Taxes and licenses for State</i>	<i>19,643.93</i>	<i>5,390.00</i>	<i>5,038.03</i>	<i>5,283.78</i>
<i>Taxes for county</i>	<i>15,371.65</i>	<i>4,522.96</i>	<i>8,069.60</i>	<i>4,844.03</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>859.42</i>	<i>1,122.77</i>	<i>616.01</i>	<i>771.15</i>
<i>All other</i>	<i>373.20</i>	<i>480.40</i>	<i>265.20</i>	<i>672.80</i>

RECAPITULATION.

Maintenance and interest	\$266,687.50	\$123,408.49	\$100,038.41	\$151,762.73
Permanent debt (except from sinking funds)	24,000.00	15,500.00	5,000.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	24,661.05	53,785.89	8,202.74	11,723.32
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	103,000.00	35,000.00	—	65,000.00
Transfers (except to sinking funds) and refunds	493.01	150.73	1,020.48	164.84
Agency, trust, and investment	36,248.20	11,516.13	13,988.84	11,571.76
Total payments	\$455,089.76	\$239,361.24	\$128,250.47	\$249,222.65
Balance on hand, including funds	37,907.01	30,665.21	12,608.86	27,971.07
GRAND TOTAL	\$492,996.77	\$270,026.45	\$140,859.33	\$277,193.72

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Sutton POPULATION 2,408	Rutland POPULATION 2,406	Douglas POPULATION 2,403	Northborough POPULATION 2,396
REVENUE.	\$124,967.61	\$100,665.81	\$122,273.47	\$143,582.12
General	103,875.14	72,434.00	99,616.06	113,474.50
<i>Taxes</i>	<i>73,183.35</i>	<i>52,086.31</i>	<i>75,861.01</i>	<i>78,647.56</i>
Property, poll, and income	68,265.13	52,059.01	58,999.25	78,574.64
Corporation, bank, etc.	4,918.22	27.30	16,861.76	72.92
<i>Licenses and permits</i>	<i>3,437.50</i>	<i>1,641.50</i>	<i>1,020.00</i>	<i>1,965.00</i>
<i>Fines and forfeits</i>	<i>75.00</i>	<i>20.00</i>	<i>46.00</i>	<i>207.00</i>
<i>Grants and gifts</i>	<i>27,014.93</i>	<i>18,786.19</i>	<i>22,689.05</i>	<i>32,654.94</i>
For expenses	27,014.93	18,786.19	22,689.05	21,817.47
For outlays	—	—	—	10,837.47
All other	164.36	—	—	—
Commercial	21,092.47	28,231.81	22,657.41	30,107.62
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,937.07</i>	<i>4,172.58</i>	<i>4,153.11</i>	<i>4,561.07</i>
<i>Departmental</i>	<i>14,919.98</i>	<i>13,035.86</i>	<i>10,389.26</i>	<i>13,795.94</i>
General government	71.00	121.25	677.75	1,669.30
Protection of persons and property	16.03	35.31	86.90	57.75
Health and sanitation	5.00	607.83	299.37	482.43
Highways	991.12	5,418.32	1,242.03	665.39
Charities	13,565.50	5,944.63	7,306.91	10,039.27
Soldiers' benefits	—	50.00	120.00	60.00
Schools	247.32	835.86	389.05	693.51
Libraries	4.26	22.66	78.25	110.29
Recreation	—	—	—	—
Unclassified	19.75	—	189.00	18.00
<i>Public service enterprises</i>	<i>—</i>	<i>9,780.19</i>	<i>4,974.01</i>	<i>5,781.03</i>
Electric light	—	—	—	—
Water	—	9,780.19	4,974.01	5,781.03
All other	—	—	—	—
<i>Cemeteries</i>	<i>576.16</i>	<i>—</i>	<i>144.00</i>	<i>1,313.52</i>
<i>Interest</i>	<i>1,659.26</i>	<i>1,243.18</i>	<i>2,997.03</i>	<i>4,656.06</i>
On sinking funds	—	—	—	—
On trust and investment funds	599.15	14.20	2,546.23	3,161.65
All other	1,060.11	1,228.98	450.80	1,494.41
NON-REVENUE.	\$85,856.61	\$52,637.09	\$57,847.72	\$19,765.23
Offsets to outlays	15,578.44	8,443.52	3,179.36	906.50
<i>Departmental</i>	<i>15,578.44</i>	<i>8,443.52</i>	<i>3,179.36</i>	<i>906.50</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	60,000.00	38,000.00	38,000.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>18,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>20,000.00</i>	<i>38,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	895.24	—	2,593.05	3,302.08
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	895.24	—	2,593.05	3,302.08
Refunds	211.18	338.95	381.43	445.23
Agency, trust, and investment	9,171.75	5,854.62	13,693.88	15,111.42
<i>Taxes and licenses for State</i>	<i>3,552.50</i>	<i>2,695.00</i>	<i>3,809.24</i>	<i>4,042.60</i>
<i>Taxes for county</i>	<i>3,325.26</i>	<i>2,522.61</i>	<i>3,554.59</i>	<i>3,753.92</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,623.79</i>	<i>137.21</i>	<i>5,648.45</i>	<i>6,533.38</i>
All other	670.20	499.80	681.60	751.62
RECAPITULATION.				
Revenue and offsets to outlays	\$140,546.05	\$109,109.33	\$125,452.83	\$144,488.62
Premiums	—	—	—	—
Municipal indebtedness	60,000.00	38,000.00	38,000.00	—
Transfers and refunds	1,106.42	338.95	2,974.48	3,747.31
Agency, trust, and investment	9,171.75	5,854.62	13,693.88	15,111.42
Total receipts	\$210,824.22	\$153,302.90	\$180,121.19	\$163,347.35
Balance on hand, including funds	14,599.14	4,363.08	11,693.47	35,765.32
GRAND TOTAL	\$225,423.36	\$157,665.98	\$191,814.66	\$199,112.67

Graded According to Population of 1935 — Continued.

PAYMENTS.	Sutton POPULATION 2,408	Rutland POPULATION 2,406	Douglas POPULATION 2,403	Northborough POPULATION 2,396
Maintenance	\$116,205.69	\$79,739.88	\$110,361.51	\$115,198.73
<i>Departmental</i>	<i>114,528.91</i>	<i>73,936.86</i>	<i>106,965.59</i>	<i>107,101.99</i>
General government	5,054.85	5,841.87	6,586.67	5,927.51
Protection of persons and property	4,031.20	1,400.85	7,091.22	5,629.10
Health and sanitation	2,199.38	2,369.43	3,066.49	3,355.93
Highways	26,551.89	24,109.24	21,533.56	19,963.89
Charities	36,397.63	12,548.98	27,626.14	31,228.31
Soldiers' benefits	2,098.20	20.00	832.96	1,453.04
Schools	35,823.22	25,577.12	37,509.65	32,842.38
Libraries	634.17	548.31	1,960.64	2,045.62
Recreation	224.39	506.25	91.86	271.08
Pensions	—	—	—	—
Unclassified	1,513.98	1,015.31	656.40	4,385.13
<i>Public service enterprises</i>	<i>—</i>	<i>5,803.02</i>	<i>2,913.30</i>	<i>5,967.06</i>
Electric light	—	—	—	—
Water	—	5,803.02	2,913.30	5,967.05
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,656.78</i>	<i>—</i>	<i>307.62</i>	<i>2,126.39</i>
<i>Administration of trust funds</i>	<i>20.00</i>	<i>—</i>	<i>175.00</i>	<i>3.30</i>
Interest	612.27	879.94	875.65	3,304.92
<i>Loans, general purposes</i>	<i>612.27</i>	<i>479.94</i>	<i>875.65</i>	<i>1,217.74</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>400.00</i>	<i>—</i>	<i>2,087.18</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	17,307.66	29,178.48	14,015.66	10,764.87
<i>Departmental</i>	<i>17,307.66</i>	<i>29,178.48</i>	<i>13,209.73</i>	<i>8,064.66</i>
General government	150.00	6,675.09	350.00	250.00
Protection of persons and property	—	—	600.00	20.00
Health and sanitation	—	—	—	—
Highways	16,017.37	8,540.89	11,899.29	7,418.46
Charities	—	—	—	—
Schools	1,140.29	13,522.70	305.44	351.10
Libraries	—	—	—	25.00
Recreation	—	439.80	—	—
Unclassified	—	—	55.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>805.93</i>	<i>2,700.31</i>
Electric light	—	—	—	—
Water	—	—	805.93	2,700.31
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	66,000.00	33,500.00	38,000.00	21,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>3,500.00</i>	<i>3,000.00</i>	<i>11,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>65,000.00</i>	<i>30,000.00</i>	<i>35,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	895.24	—	2,593.05	3,302.08
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>895.24</i>	<i>—</i>	<i>2,593.05</i>	<i>3,302.08</i>
Refunds	211.18	338.95	381.43	445.23
Agency, trust, and investment	9,053.86	5,870.62	14,239.76	13,965.10
<i>Taxes and licenses for State</i>	<i>3,552.50</i>	<i>2,696.00</i>	<i>3,809.24</i>	<i>4,042.60</i>
<i>Taxes for county</i>	<i>3,325.26</i>	<i>2,522.61</i>	<i>3,554.59</i>	<i>3,783.92</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,507.70</i>	<i>151.41</i>	<i>6,194.33</i>	<i>5,426.28</i>
<i>All other</i>	<i>668.40</i>	<i>501.60</i>	<i>681.60</i>	<i>712.40</i>
RECAPITULATION.				
Maintenance and interest	\$116,817.96	\$80,619.82	\$111,237.16	\$118,503.65
Permanent debt (except from sinking funds)	1,000.00	3,500.00	3,000.00	11,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	17,307.66	29,178.48	14,015.66	10,764.87
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	65,000.00	30,000.00	35,000.00	10,000.00
Transfers (except to sinking funds) and refunds	1,106.42	338.95	2,974.48	3,747.31
Agency, trust, and investment	9,053.86	5,870.62	14,239.76	13,965.10
Total payments	\$210,285.90	\$149,507.87	\$180,467.06	\$167,980.93
Balance on hand, including funds	15,187.46	8,158.11	11,847.60	31,131.74
GRAND TOTAL	\$225,423.36	\$157,665.98	\$191,814.66	\$199,112.67

¹ Includes \$57.18 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hardwick POPULATION 2,379	Harwich POPULATION 2,373	Charlton POPULATION 2,366	Avon POPULATION 2,362
REVENUE.	\$133,043.73	\$234,631.02	\$128,813.58	\$116,133.65
General	105,559.73	195,832.43	111,110.65	92,050.74
<i>Taxes</i>	<i>77,012.99</i>	<i>150,213.12</i>	<i>71,437.23</i>	<i>76,820.64</i>
Property, poll, and income	70,493.12	150,213.12	64,799.60	75,687.59
Corporation, bank, etc.	6,519.87	—	6,637.63	1,133.05
<i>Licenses and permits</i>	<i>1,868.75</i>	<i>1,595.50</i>	<i>1,377.00</i>	<i>1,850.50</i>
<i>Fines and forfeits</i>	<i>318.00</i>	<i>419.50</i>	<i>540.00</i>	<i>190.00</i>
<i>Grants and gifts</i>	<i>26,355.14</i>	<i>43,604.31</i>	<i>37,756.42</i>	<i>13,189.60</i>
For expenses	26,355.14	11,521.27	37,756.42	13,189.60
For outlays	—	32,083.04	—	—
All other	4.85	—	—	—
Commercial	27,484.00	38,798.59	17,702.93	24,082.91
<i>Special assessments</i>	<i>—</i>	<i>905.60</i>	<i>—</i>	<i>62.75</i>
To meet expenses	—	905.60	—	62.75
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,116.15</i>	<i>6,850.11</i>	<i>4,437.60</i>	<i>3,441.08</i>
<i>Departmental</i>	<i>14,793.81</i>	<i>12,183.91</i>	<i>10,299.42</i>	<i>9,458.14</i>
General government	41.50	964.00	94.39	34.65
Protection of persons and property	31.42	90.90	25.74	35.81
Health and sanitation	307.87	43.54	216.42	471.29
Highways	8,547.15	2,025.00	4,324.66	2,040.00
Charities	3,287.00	5,825.02	5,481.26	6,580.62
Soldiers' benefits	—	220.00	96.00	120.00
Schools	1,449.53	2,003.67	55.75	19.21
Libraries	6.78	939.98	5.20	11.16
Recreation	—	—	—	—
Unclassified	1,122.56	71.80	—	145.40
<i>Public service enterprises</i>	<i>—</i>	<i>16,904.94</i>	<i>—</i>	<i>8,346.53</i>
Electric light	—	—	—	—
Water	—	16,904.94	—	8,346.53
All other	—	—	—	—
<i>Cemeteries</i>	<i>357.96</i>	<i>—</i>	<i>457.74</i>	<i>—</i>
<i>Interest</i>	<i>8,216.08</i>	<i>1,954.03</i>	<i>2,508.17</i>	<i>2,774.41</i>
On sinking funds	—	—	—	—
On trust and investment funds	7,148.53	551.33	1,230.44	32.04
All other	1,067.55	1,402.70	1,277.73	2,742.37
NON-REVENUE.	\$107,536.57	\$90,953.28	\$78,337.28	\$103,462.51
Offsets to outlays	9,099.79	7,551.02	7,244.64	600.00
<i>Departmental</i>	<i>9,099.79</i>	<i>7,551.02</i>	<i>7,244.64</i>	<i>600.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	79,000.00	51,200.00	60,000.00	96,144.68
<i>Loans, general purposes</i>	<i>4,000.00</i>	<i>7,200.00</i>	<i>—</i>	<i>4,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>9,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>11,144.68</i>
<i>Temporary loans (including revenue loans)</i>	<i>75,000.00</i>	<i>35,000.00</i>	<i>60,000.00</i>	<i>81,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,924.47	411.12	150.24	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	1,924.47	411.12	150.24	—
Refunds	223.70	560.81	171.27	161.37
Agency, trust, and investment	17,288.61	31,230.33	10,771.13	6,556.46
<i>Taxes and licenses for State</i>	<i>3,675.00</i>	<i>10,546.14</i>	<i>3,686.36</i>	<i>3,920.00</i>
<i>Taxes for county</i>	<i>3,439.93</i>	<i>17,775.81</i>	<i>3,439.93</i>	<i>1,912.84</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9,769.88</i>	<i>2,416.38</i>	<i>2,634.64</i>	<i>270.62</i>
All other	403.80	492.00	1,010.20	453.00
RECAPITULATION.				
Revenue and offsets to outlays	\$142,143.52	\$242,182.04	\$136,058.22	\$116,733.65
Premiums	—	—	—	—
Municipal indebtedness	79,000.00	51,200.00	60,000.00	96,144.68
Transfers and refunds	2,148.17	971.93	321.51	161.37
Agency, trust, and investment	17,288.61	31,230.33	10,771.13	6,556.46
Total receipts	\$240,580.30	\$325,584.30	\$207,150.86	\$219,596.16
Balance on hand, including funds	10,988.00	129,521.66	662.20	20,118.77
GRAND TOTAL	\$251,568.30	\$455,105.96	\$207,813.06	\$239,714.93

Graded According to Population of 1935 — Continued.

PAYMENTS.	Hardwick POPULATION 2,379	Harwich POPULATION 2,373	Charlton POPULATION 2,366	Avon POPULATION 2,362
Maintenance	\$119,641.31	\$163,584.60	\$119,963.49	\$97,401.68
<i>Departmental</i>	<i>117,678.50</i>	<i>154,514.58</i>	<i>119,072.67</i>	<i>91,105.85</i>
General government	4,437.27	13,794.14	5,286.40	6,580.93
Protection of persons and property	3,439.52	19,548.02	1,579.79	5,496.16
Health and sanitation	2,866.71	7,407.45	3,462.44	3,500.60
Highways	31,814.85	19,328.38	31,735.06	9,358.90
Charities	32,829.78	37,504.35	31,415.00	33,325.66
Soldiers' benefits	972.68	1,118.00	2,192.48	795.25
Schools	33,696.28	45,216.68	41,061.15	29,131.58
Libraries	744.27	3,069.19	544.79	707.96
Recreation	236.88	3,547.64	156.61	103.88
Pensions	—	—	—	—
Unclassified	6,640.26	3,980.73	1,638.95	2,104.93
<i>Public service enterprises</i>	<i>—</i>	<i>9,070.02</i>	<i>—</i>	<i>6,295.83</i>
Electric light	—	—	—	—
Water	—	8,870.02	—	6,295.83
All other	—	200.00	—	—
Cemeteries	1,955.92	—	890.82	—
Administration of trust funds	6.89	—	—	—
Interest	2,035.08	4,666.67	1,703.13	2,107.37
<i>Loans, general purposes</i>	<i>2,035.08</i>	<i>1,936.67</i>	<i>1,703.13</i>	<i>2,107.37</i>
Loans, public service enterprises	—	2,730.00	—	—
Loans, cemeteries	—	—	—	—
Outlays	15,063.62	169,662.35	13,873.68	13,115.86
<i>Departmental</i>	<i>15,063.62</i>	<i>112,397.25</i>	<i>13,540.37</i>	<i>12,865.91</i>
General government	—	84.56	75.00	—
Protection of persons and property	5,000.00	2,375.00	—	—
Health and sanitation	—	—	25.00	115.89
Highways	8,323.78	9,511.67	12,952.53	5,374.15
Charities	—	—	—	—
Schools	239.84	95,401.02	487.84	7,375.87
Libraries	—	—	—	—
Recreation	—	5,025.00	—	—
Unclassified	1,500.00	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>57,265.10</i>	<i>—</i>	<i>249.95</i>
Electric light	—	—	—	—
Water	—	57,265.10	—	249.95
All other	—	—	—	—
Cemeteries	—	—	333.31	—
Municipal indebtedness	57,200.00	51,500.00	54,200.00	98,791.64
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From revenue and other sources	7,200.00	16,500.00	4,200.00	11,646.96
Bonds refunded, current year	—	—	—	11,144.68
Temporary loans (including revenue loans)	50,000.00	35,000.00	50,000.00	76,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	1,924.47	411.12	150.24	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	1,924.47	411.12	150.24	—
Refunds	223.70	560.81	171.27	161.37
Agency, trust, and investment	11,185.49	31,164.10	10,671.43	6,586.70
<i>Taxes and licenses for State</i>	<i>3,675.00</i>	<i>10,546.14</i>	<i>3,686.36</i>	<i>3,920.00</i>
Taxes for county	3,439.93	17,775.81	3,439.93	1,912.84
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	3,666.76	2,350.15	2,539.74	302.66
All other	403.80	492.00	1,005.40	451.20
RECAPITULATION.				
Maintenance and interest	\$121,676.39	\$168,251.27	\$121,666.62	\$99,509.05
Permanent debt (except from sinking funds)	7,200.00	16,500.00	4,200.00	11,646.96
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,063.62	169,662.35	13,873.68	13,115.86
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	11,144.68
Temporary loans	50,000.00	35,000.00	50,000.00	76,000.00
Transfers (except to sinking funds) and refunds	2,148.17	971.93	321.51	161.37
Agency, trust, and investment	11,185.49	31,164.10	10,671.43	6,586.70
Total payments	\$207,273.67	\$421,549.65	\$200,733.24	\$218,164.62
<i>Balance on hand, including funds</i>	<i>44,294.63</i>	<i>33,556.31</i>	<i>7,079.82</i>	<i>21,550.31</i>
GRAND TOTAL	\$251,568.30	\$455,105.96	\$207,813.06	\$239,714.93

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	North Reading POPULATION 2,321	Salisbury POPULATION 2,245	Duxbury POPULATION 2,244	Hamilton POPULATION 2,235
REVENUE.	\$171,404.82	\$154,378.38	\$205,160.34	\$166,131.13
General	138,987.98	138,073.32	178,996.17	147,438.45
<i>Taxes</i>	<i>90,250.67</i>	<i>113,423.99</i>	<i>164,994.66</i>	<i>140,164.66</i>
Property, poll, and income	90,153.63	111,295.43	164,461.62	139,878.92
Corporation, bank, etc.	97.04	2,128.56	533.04	285.64
<i>Licenses and permits</i>	<i>2,618.00</i>	<i>7,579.00</i>	<i>2,593.33</i>	<i>1,712.00</i>
<i>Fines and forfeits</i>	<i>1,011.00</i>	<i>1,276.40</i>	<i>105.90</i>	<i>190.00</i>
<i>Grants and gifts</i>	<i>45,108.31</i>	<i>15,793.93</i>	<i>11,302.28</i>	<i>5,371.89</i>
For expenses	22,524.33	15,793.93	11,302.28	5,371.89
For outlays	22,583.98	—	—	—
All other	—	—	—	—
Commercial	32,416.84	16,305.06	26,164.17	18,692.68
<i>Special assessments</i>	<i>674.92</i>	<i>75.31</i>	—	<i>772.73</i>
To meet expenses	674.92	75.31	—	772.73
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,552.24</i>	<i>3,724.86</i>	<i>7,473.47</i>	<i>6,668.02</i>
<i>Departmental</i>	<i>14,533.15</i>	<i>9,022.84</i>	<i>10,461.69</i>	<i>8,464.22</i>
General government	135.75	71.37	599.32	58.00
Protection of persons and property	155.07	139.61	177.68	222.54
Health and sanitation	342.86	361.92	559.29	—
Highways	8,337.48	—	58.98	56.50
Charities	4,272.73	7,210.23	7,132.45	7,389.12
Soldiers' benefits	120.00	1,134.00	40.00	615.00
Schools	160.00	66.65	837.24	112.55
Libraries	39.87	39.06	—	10.51
Recreation	—	—	203.61	—
Unclassified	969.39	—	853.12	—
<i>Public service enterprises</i>	<i>9,521.02</i>	—	—	—
Electric light	—	—	—	—
Water	9,521.02	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>843.50</i>	—	<i>2,839.50</i>	<i>1,704.50</i>
<i>Interest</i>	<i>2,292.01</i>	<i>3,482.05</i>	<i>5,839.51</i>	<i>1,083.21</i>
On sinking funds	—	—	—	—
On trust and investment funds	433.45	709.65	2,170.92	176.31
All other	1,858.56	2,772.40	3,168.59	906.90
NON-REVENUE.	\$113,014.85	\$182,521.50	\$48,000.88	\$79,502.32
Offsets to outlays	16,570.90	5,268.27	—	18,109.52
<i>Departmental</i>	<i>12,438.08</i>	<i>5,268.27</i>	—	<i>18,109.52</i>
<i>Public service enterprises</i>	<i>4,132.82</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	82,000.00	162,191.73	20,000.00	40,000.00
<i>Loans, general purposes</i>	<i>10,000.00</i>	<i>14,025.55</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>72,000.00</i>	<i>148,150.00</i>	<i>20,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	16.18	—	—
Transfers	810.65	672.00	116.69	1,422.00
<i>From sinking funds</i>	—	—	—	—
All other	810.65	672.00	116.69	1,422.00
Refunds	631.48	659.01	435.58	239.53
Agency, trust, and investment	13,001.82	13,730.49	27,448.61	19,731.27
<i>Taxes and licenses for State</i>	<i>4,777.60</i>	<i>6,370.00</i>	<i>12,127.50</i>	<i>9,922.50</i>
<i>Taxes for county</i>	<i>4,008.99</i>	<i>4,995.79</i>	<i>11,152.54</i>	<i>7,781.91</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,692.53</i>	<i>1,199.26</i>	<i>3,189.12</i>	<i>1,262.26</i>
All other	522.80	1,165.44	979.45	764.60
RECAPITULATION.				
Revenue and offsets to outlays	\$187,975.72	\$159,646.65	\$205,160.34	\$184,240.65
Premiums	—	16.18	—	—
Municipal indebtedness	82,000.00	162,175.55	20,000.00	40,000.00
Transfers and refunds	1,442.13	1,331.01	552.27	1,661.53
Agency, trust, and investment	13,001.82	13,730.49	27,448.61	19,731.27
Total receipts	\$284,419.67	\$336,899.88	\$253,161.22	\$245,633.45
Balance on hand, including funds	18,360.69	17,104.71	45,107.96	6,330.74
GRAND TOTAL	\$302,780.36	\$354,004.59	\$298,269.18	\$251,964.19

Graded According to Population of 1935 — Continued.

PAYMENTS.	North Reading POPULATION 2,321	Salisbury POPULATION 2,245	Duxbury POPULATION 2,244	Hamilton POPULATION 2,235
Maintenance	\$140,565.96	\$149,258.50	\$176,715.54	\$129,560.93
<i>Departmental</i>	<i>133,703.40</i>	<i>149,144.75</i>	<i>169,403.45</i>	<i>127,268.42</i>
General government	7,314.93	10,258.52	11,136.07	10,773.77
Protection of persons and property	17,106.68	24,350.55	22,923.75	11,552.53
Health and sanitation	3,561.11	7,334.35	8,536.64	5,426.08
Highways	21,514.46	18,931.10	27,785.28	24,649.58
Charities	27,504.18	49,433.91	40,518.70	23,329.97
Soldiers' benefits	3,264.53	3,827.73	1,632.91	2,572.10
Schools	47,772.76	30,644.30	45,520.54	41,369.19
Libraries	547.82	683.73	2,027.69	2,399.07
Recreation	177.07	442.27	4,930.49	451.57
Pensions	—	—	—	—
Unclassified	4,939.86	3,238.29	4,391.38	4,744.56
<i>Public service enterprises</i>	<i>5,642.70</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	5,642.70	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,219.86</i>	<i>108.25</i>	<i>7,312.09</i>	<i>2,292.51</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>5.50</i>	<i>—</i>	<i>—</i>
Interest	4,833.75	1,072.03	1,937.31	3,049.12
<i>Loans, general purposes</i>	<i>1,286.25</i>	<i>1,072.03</i>	<i>1,937.31</i>	<i>3,049.12</i>
<i>Loans, public service enterprises</i>	<i>3,547.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	42,263.06	21,296.78	7,288.61	38,504.09
<i>Departmental</i>	<i>10,054.11</i>	<i>21,296.78</i>	<i>7,288.61</i>	<i>38,504.09</i>
General government	—	7,362.96	426.50	500.00
Protection of persons and property	—	3,294.84	1,333.00	6,799.27
Health and sanitation	—	725.00	—	—
Highways	7,941.30	9,392.22	3,428.63	29,067.15
Charities	—	—	—	—
Schools	2,112.81	—	487.64	670.54
Libraries	—	—	—	—
Recreation	—	—	1,612.84	1,328.75
Unclassified	—	521.76	—	138.38
<i>Public service enterprises</i>	<i>32,208.95</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	32,208.95	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	99,327.97	102,025.55	25,000.00	47,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>6,208.40</i>	<i>2,025.55</i>	<i>5,000.00</i>	<i>7,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>77,000.00</i>	<i>100,000.00</i>	<i>20,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>16,119.57</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	810.65	672.00	116.69	1,422.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>810.65</i>	<i>672.00</i>	<i>116.69</i>	<i>1,422.00</i>
Refunds	631.48	659.01	435.58	239.53
Agency, trust, and investment	12,852.12	13,504.66	29,393.64	20,845.98
<i>Taxes and licenses for State</i>	<i>4,777.50</i>	<i>6,370.00</i>	<i>12,127.50</i>	<i>9,923.60</i>
<i>Taxes for county</i>	<i>4,008.99</i>	<i>4,995.79</i>	<i>11,152.54</i>	<i>7,781.91</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,569.83</i>	<i>1,206.68</i>	<i>5,132.35</i>	<i>2,380.57</i>
<i>All other</i>	<i>495.80</i>	<i>932.19</i>	<i>981.25</i>	<i>761.00</i>

RECAPITULATION.

Maintenance and interest	\$145,399.71	\$150,330.53	\$178,652.85	\$132,610.05
Permanent debt (except from sinking funds)	6,208.40	2,025.55	5,000.00	7,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	42,263.06	21,296.78	7,288.61	38,504.09
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	93,119.57	100,000.00	20,000.00	40,000.00
Transfers (except to sinking funds) and refunds	1,442.13	1,331.01	552.27	1,661.53
Agency, trust, and investment	12,852.12	13,504.66	29,393.64	20,845.98
Total payments	\$301,284.99	\$288,488.53	\$240,887.37	\$240,621.65
<i>Balance on hand, including funds</i>	<i>1,495.37</i>	<i>65,516.06</i>	<i>57,381.81</i>	<i>11,342.54</i>
GRAND TOTAL	\$302,780.36	\$354,004.59	\$298,269.18	\$251,964.19

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Groveland POPULATION 2,219	Merrimac POPULATION 2,209	Raynham POPULATION 2,208	Upton POPULATION 2,163
REVENUE.	\$142,757.52	\$181,748.20	\$98,416.18	\$99,261.92
General	93,360.50	109,996.74	87,661.77	85,828.68
<i>Taxes</i>	<i>71,638.04</i>	<i>82,781.87</i>	<i>64,083.77</i>	<i>60,718.66</i>
Property, poll, and income	71,488.42	80,518.93	63,121.05	56,533.27
Corporation, bank, etc.	149.62	2,212.44	962.72	4,185.39
<i>Licenses and permits</i>	<i>1,345.00</i>	<i>1,729.50</i>	<i>2,976.18</i>	<i>108.00</i>
<i>Fines and forfeits</i>	<i>274.00</i>	<i>180.00</i>	<i>34.05</i>	<i>4.00</i>
<i>Grants and gifts</i>	<i>20,103.46</i>	<i>25,355.87</i>	<i>20,567.77</i>	<i>24,998.02</i>
For expenses	20,103.46	25,355.87	20,567.77	24,998.02
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	49,397.02	71,751.46	10,754.41	13,433.24
<i>Special assessments</i>	<i>80.50</i>	<i>123.15</i>	<i>—</i>	<i>—</i>
To meet expenses	80.50	123.15	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,808.29</i>	<i>3,816.52</i>	<i>3,508.49</i>	<i>3,464.61</i>
<i>Departmental</i>	<i>9,133.17</i>	<i>17,198.39</i>	<i>6,332.74</i>	<i>7,676.68</i>
General government	1.57	702.00	40.95	164.25
Protection of persons and property	165.16	98.71	119.27	25.65
Health and sanitation	1,512.97	837.82	510.43	—
Highways	1,978.01	2,824.99	1,000.00	291.42
Charities	4,594.66	11,630.36	4,332.99	6,723.47
Soldiers' benefits	124.00	335.85	—	40.00
Schools	265.76	653.03	302.40	401.74
Libraries	48.44	115.63	25.70	10.15
Recreation	—	—	—	—
Unclassified	442.60	—	1.00	20.00
<i>Public service enterprises</i>	<i>33,308.25</i>	<i>45,900.24</i>	<i>—</i>	<i>—</i>
Electric light	23,743.92	33,853.84	—	—
Water	9,564.33	12,046.40	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,629.80</i>	<i>972.86</i>	<i>422.34</i>	<i>1,294.76</i>
<i>Interest</i>	<i>2,437.01</i>	<i>3,740.30</i>	<i>490.84</i>	<i>997.19</i>
On sinking funds	—	—	—	—
On trust and investment funds	646.98	1,160.95	35.43	413.30
All other	1,790.03	2,579.35	455.41	583.89
NON-REVENUE.	\$11,696.33	\$75,741.65	\$24,478.88	\$34,171.69
Offsets to outlays	—	50.00	100.00	4,999.75
<i>Departmental</i>	<i>—</i>	<i>50.00</i>	<i>100.00</i>	<i>4,999.75</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	64,000.00	16,250.00	20,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>3,000.00</i>	<i>1,250.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>61,000.00</i>	<i>15,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	626.73	1,146.43	81.14	775.15
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>626.73</i>	<i>1,146.43</i>	<i>81.14</i>	<i>775.15</i>
Refunds	29.01	493.27	333.88	157.85
Agency, trust, and investment	11,040.59	10,051.95	7,713.86	8,238.94
<i>Taxes and licenses for State</i>	<i>3,430.00</i>	<i>3,307.50</i>	<i>3,552.50</i>	<i>3,062.50</i>
<i>Taxes for county</i>	<i>2,690.04</i>	<i>2,693.97</i>	<i>2,686.23</i>	<i>2,866.60</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,540.15</i>	<i>3,944.08</i>	<i>949.53</i>	<i>1,642.24</i>
<i>All other</i>	<i>380.40</i>	<i>206.40</i>	<i>525.60</i>	<i>667.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$142,757.52	\$181,798.20	\$98,516.18	\$104,261.67
Premiums	—	64,000.00	16,250.00	20,000.00
Municipal indebtedness	—	1,639.70	415.02	933.00
Transfers and refunds	655.74	10,051.95	7,713.86	8,238.94
Agency, trust, and investment	11,040.59	10,051.95	7,713.86	8,238.94
Total receipts	\$154,453.85	\$257,489.85	\$122,895.06	\$133,433.61
<i>Balance on hand, including funds</i>	<i>24,831.18</i>	<i>28,103.28</i>	<i>8,994.06</i>	<i>12,709.85</i>
GRAND TOTAL	\$179,285.03	\$285,593.13	\$131,889.12	\$146,143.46

Graded According to Population of 1935 — Continued.

PAYMENTS.	Groveland POPULATION 2,219	Merrimac POPULATION 2,209	Raynham POPULATION 2,208	Upton POPULATION 2,163
Maintenance	\$126,535.99	\$164,705.02	\$91,546.96	\$94,184.10
<i>Departmental</i>	<i>100,946.01</i>	<i>128,020.31</i>	<i>90,788.18</i>	<i>92,531.29</i>
General government	5,161.70	7,088.33	4,716.40	5,496.06
Protection of persons and property	8,091.56	8,672.51	4,111.63	3,717.46
Health and sanitation	2,250.47	2,642.01	2,237.97	1,435.42
Highways	19,590.16	18,148.05	16,895.68	19,109.05
Charities	33,716.38	54,265.11	23,596.56	31,626.45
Soldiers' benefits	743.73	3,933.38	591.12	1,334.94
Schools	29,188.73	28,445.10	36,027.81	26,187.29
Libraries	1,169.45	1,955.70	487.06	932.35
Recreation	241.26	230.71	61.09	143.26
Pensions	—	—	—	—
Unclassified	792.57	2,639.41	2,062.86	2,549.01
<i>Public service enterprises</i>	<i>23,075.41</i>	<i>35,577.11</i>	<i>—</i>	<i>—</i>
Electric light	17,773.81	25,515.08	—	—
Water	5,300.10	10,062.03	—	—
All other	1.50	—	—	—
<i>Cemeteries</i>	<i>2,514.57</i>	<i>1,107.60</i>	<i>758.78</i>	<i>1,652.81</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	646.25	453.78	1,016.46	367.51
<i>Loans, general purposes</i>	<i>—</i>	<i>453.78</i>	<i>1,016.46</i>	<i>367.51</i>
<i>Loans, public service enterprises</i>	<i>646.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,371.37	12,758.81	6,256.72	8,139.47
<i>Departmental</i>	<i>1,806.78</i>	<i>4,459.65</i>	<i>6,856.72</i>	<i>8,139.47</i>
General government	—	—	1,302.77	1,199.31
Protection of persons and property	—	200.00	1,843.55	—
Health and sanitation	—	—	—	47.20
Highways	1,412.49	3,785.02	2,416.46	6,892.96
Charities	—	—	—	—
Schools	394.29	327.35	622.74	—
Libraries	—	—	—	—
Recreation	—	147.28	—	—
Unclassified	—	—	71.20	—
<i>Public service enterprises</i>	<i>5,564.59</i>	<i>7,104.77</i>	<i>—</i>	<i>—</i>
Electric light	5,564.59	6,537.26	—	—
Water	—	567.51	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,194.39</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,500.00	65,301.12	19,500.00	21,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,500.00</i>	<i>4,301.12</i>	<i>4,500.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>61,000.00</i>	<i>15,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	626.73	1,146.43	81.14	775.15
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>626.73</i>	<i>1,146.43</i>	<i>81.14</i>	<i>775.15</i>
Refunds	29.01	493.27	333.88	157.85
Agency, trust, and investment	11,157.56	10,073.87	7,653.00	8,487.81
<i>Taxes and licenses for State</i>	<i>3,430.00</i>	<i>3,307.50</i>	<i>3,552.50</i>	<i>3,062.50</i>
<i>Taxes for county</i>	<i>2,690.04</i>	<i>2,593.97</i>	<i>2,686.23</i>	<i>2,866.60</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,622.92</i>	<i>3,966.00</i>	<i>888.67</i>	<i>1,836.31</i>
<i>All other</i>	<i>414.60</i>	<i>206.40</i>	<i>525.60</i>	<i>672.40</i>
RECAPITULATION.				
Maintenance and interest	\$127,182.24	\$165,158.80	\$92,563.42	\$94,551.61
Permanent debt (except from sinking funds)	2,500.00	4,301.12	4,500.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,371.37	12,758.81	6,256.72	8,139.47
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	61,000.00	15,000.00	20,000.00
Transfers (except to sinking funds) and refunds	655.74	1,639.70	415.02	933.00
Agency, trust, and investment	11,157.56	10,073.87	7,653.00	8,487.81
Total payments	\$148,866.91	\$254,932.30	\$126,388.16	\$133,111.89
<i>Balance on hand, including funds</i>	<i>50,418.12</i>	<i>30,660.83</i>	<i>5,500.96</i>	<i>13,031.57</i>
GRAND TOTAL	\$179,285.03	\$285,593.13	\$131,889.12	\$146,143.46

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Boylston POPULATION 2,158	Burlington POPULATION 2,146	Lunenburg POPULATION 2,124	Southborough POPULATION 2,109
REVENUE.	\$177,600.85	\$114,503.29	\$129,866.64	\$151,640.33
General	117,662.96	91,350.42	105,637.34	125,312.74
<i>Taxes</i>	<i>89,690.69</i>	<i>74,070.01</i>	<i>76,144.29</i>	<i>106,897.23</i>
Property, poll, and income	89,665.71	73,601.25	75,847.84	105,103.40
Corporation, bank, etc.	24.98	468.76	296.45	1,793.83
<i>Licenses and permits</i>	<i>169.50</i>	<i>46.00</i>	<i>5,434.50</i>	<i>106.50</i>
<i>Fines and forfeits</i>	<i>42.50</i>	<i>32.00</i>	<i>150.60</i>	<i>— .02</i>
<i>Grants and gifts</i>	<i>27,760.27</i>	<i>17,202.41</i>	<i>23,907.95</i>	<i>18,277.21</i>
For expenses	19,760.27	15,202.41	23,907.95	18,277.21
For outlays	8,000.00	2,000.00	—	—
All other	—	—	—	31.78
Commercial	59,937.89	23,152.87	24,229.30	26,327.59
<i>Special assessments</i>	<i>—</i>	<i>92.05</i>	<i>—</i>	<i>275.68</i>
To meet expenses	—	92.05	—	275.68
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>5,122.38</i>	<i>3,376.34</i>	<i>5,325.94</i>	<i>5,660.70</i>
<i>Departmental</i>	<i>13,544.18</i>	<i>16,162.65</i>	<i>14,189.39</i>	<i>6,334.64</i>
General government	90.00	238.05	158.55	224.69
Protection of persons and property	135.91	86.11	144.35	253.17
Health and sanitation	426.14	—	861.33	334.29
Highways	7,568.80	6,565.05	6,461.00	2,516.77
Charities	2,440.72	7,855.27	5,806.74	1,221.36
Soldiers' benefits	50.00	220.50	70.00	—
Schools	2,725.54	1,191.17	394.84	1,720.74
Libraries	107.07	6.50	54.50	19.62
Recreation	—	—	—	—
Unclassified	—	—	238.08	44.00
<i>Public service enterprises</i>	<i>38,932.08</i>	<i>—</i>	<i>—</i>	<i>10,211.45</i>
Electric light	38,932.08	—	—	—
Water	—	—	—	10,211.45
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,280.20</i>	<i>998.63</i>	<i>950.69</i>	<i>2,075.93</i>
<i>Interest</i>	<i>1,059.05</i>	<i>2,523.20</i>	<i>3,763.28</i>	<i>1,769.19</i>
On sinking funds	—	—	—	—
On trust and investment funds	251.78	66.10	2,572.11	122.87
All other	807.27	2,457.10	1,191.17	1,646.32
NON-REVENUE.	\$60,056.99	\$131,252.89	\$37,358.49	\$33,831.56
Offsets to outlays	13,371.52	12,840.53	2,597.87	4,260.00
<i>Departmental</i>	<i>13,371.52</i>	<i>12,840.53</i>	<i>2,597.87</i>	<i>4,260.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	35,007.50	101,918.38	20,000.00	—
<i>Loans, general purposes</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>16,218.38</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>86,700.00</i>	<i>20,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>7.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	267.25	70.27	1,062.24	27.50
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	267.25	70.27	1,062.24	27.50
Refunds	182.16	132.85	259.19	1,835.08
Agency, trust, and investment	11,228.56	16,290.86	13,439.19	27,708.98
<i>Taxes and licenses for State</i>	<i>4,300.75</i>	<i>4,532.50</i>	<i>4,287.50</i>	<i>6,616.00</i>
<i>Taxes for county</i>	<i>4,013.25</i>	<i>5,803.40</i>	<i>4,013.25</i>	<i>6,191.86</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,425.56</i>	<i>7,181.36</i>	<i>4,880.04</i>	<i>14,154.32</i>
All other	489.00	773.60	758.40	747.80
RECAPITULATION.				
Revenue and offsets to outlays	\$190,972.37	\$127,343.82	\$132,464.51	\$155,900.33
Premiums	7.50	—	—	—
Municipal indebtedness	35,000.00	101,918.38	20,000.00	—
Transfers and refunds	449.41	203.12	1,321.43	1,862.58
Agency, trust, and investment	11,228.56	16,290.86	13,439.19	27,708.98
Total receipts	\$237,657.84	\$245,756.18	\$167,225.13	\$185,471.89
Balance on hand, including funds	23,199.21	424.79	17,540.63	77,656.20
GRAND TOTAL	\$260,857.05	\$246,180.97	\$184,765.76	\$263,128.09

Graded According to Population of 1935 — Continued.

PAYMENTS.	West Boylston POPULATION 2,158	Burlington POPULATION 2,146	Lunenburg POPULATION 2,124	Southborough POPULATION 2,109
Maintenance	\$149,853.85	\$124,365.60	\$118,872.51	\$125,765.15
<i>Departmental</i>	<i>118,176.46</i>	<i>122,336.59</i>	<i>117,320.99</i>	<i>116,486.80</i>
General government	5,542.11	7,462.17	8,470.42	7,433.02
Protection of persons and property	4,812.20	4,427.18	5,557.21	8,892.87
Health and sanitation	3,593.65	1,336.42	5,057.38	4,048.88
Highways	28,420.35	29,644.03	30,609.38	24,331.47
Charities	23,735.59	30,912.92	26,842.84	19,811.92
Soldiers' benefits	964.66	2,886.60	427.29	1,628.60
Schools	43,742.41	43,124.12	36,185.52	41,478.66
Libraries	2,647.42	770.27	1,718.70	2,405.23
Recreation	773.85	69.34	440.59	297.90
Pensions	—	—	—	—
Unclassified	3,944.22	1,703.54	2,011.66	6,158.25
<i>Public service enterprises</i>	<i>30,290.63</i>	<i>—</i>	<i>—</i>	<i>6,153.05</i>
Electric light	30,290.63	—	—	—
Water	—	—	—	6,153.05
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,386.71</i>	<i>2,029.01</i>	<i>1,551.52</i>	<i>3,125.30</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,970.50	1,233.27	589.02	12,788.03
<i>Loans, general purposes</i>	<i>1,970.50</i>	<i>1,233.27</i>	<i>589.02</i>	<i>1,688.03</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>11,100.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	22,985.60	19,310.58	11,426.25	14,664.19
<i>Departmental</i>	<i>17,942.46</i>	<i>19,310.58</i>	<i>11,168.73</i>	<i>12,071.89</i>
General government	—	—	200.00	—
Protection of persons and property	6,139.02	25.00	643.34	—
Health and sanitation	—	—	—	—
Highways	8,753.77	15,960.82	8,017.92	6,469.93
Charities	—	—	—	29.15
Schools	3,049.67	944.00	165.63	5,572.81
Libraries	—	—	20.28	—
Recreation	—	1,997.03	885.95	—
Unclassified	—	383.73	1,235.61	—
<i>Public service enterprises</i>	<i>4,643.84</i>	<i>—</i>	<i>—</i>	<i>2,018.42</i>
Electric light	4,643.84	—	—	—
Water	—	—	—	2,018.42
All other	—	—	—	—
<i>Cemeteries</i>	<i>399.30</i>	<i>—</i>	<i>257.52</i>	<i>573.88</i>
Municipal indebtedness	42,000.00	82,571.07	20,900.00	18,900.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>7,352.69</i>	<i>900.00</i>	<i>18,900.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>15,218.38</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>38,000.00</i>	<i>60,000.00</i>	<i>20,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	267.25	70.27	1,062.24	27.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>267.25</i>	<i>70.27</i>	<i>1,062.24</i>	<i>27.50</i>
Refunds	182.16	132.85	259.19	1,835.08
Agency, trust, and investment	11,371.79	16,286.69	15,142.88	27,670.68
<i>Taxes and licenses for State</i>	<i>4,300.75</i>	<i>4,532.50</i>	<i>4,287.50</i>	<i>6,615.00</i>
<i>Taxes for county</i>	<i>4,013.25</i>	<i>3,803.40</i>	<i>4,013.25</i>	<i>6,191.86</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,568.79</i>	<i>7,177.19</i>	<i>6,081.93</i>	<i>14,126.82</i>
<i>All other</i>	<i>489.00</i>	<i>773.60</i>	<i>760.20</i>	<i>737.00</i>
RECAPITULATION.				
Maintenance and interest	\$151,824.35	\$125,598.87	\$119,461.53	\$138,553.18
Permanent debt (except from sinking funds)	4,000.00	7,352.69	900.00	18,900.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	22,985.60	19,310.58	11,426.25	14,664.19
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	15,218.38	—	—
Temporary loans	38,000.00	60,000.00	20,000.00	—
Transfers (except to sinking funds) and refunds	449.41	203.12	1,321.43	1,862.58
Agency, trust, and investment	11,371.79	16,286.69	15,142.88	27,670.68
Total payments	\$228,631.15	\$243,970.33	\$168,252.09	\$201,650.63
Balance on hand, including funds	32,225.90	2,210.64	16,513.67	61,477.46
GRAND TOTAL	\$260,857.05	\$246,180.97	\$184,765.76	\$263,128.09

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Millis POPULATION 2,098	Yarmouth POPULATION 2,095	Marshfield POPULATION 2,073	Norfolk POPULATION 2,073
REVENUE.	\$158,356.24	\$213,721.23	\$316,579.81	\$83,466.22
General	129,077.75	173,137.98	229,361.69	70,365.25
<i>Taxes</i>	<i>110,783.31</i>	<i>161,785.84</i>	<i>211,400.53</i>	<i>49,710.73</i>
Property, poll, and income	97,965.00	161,476.36	210,723.57	45,607.79
Corporation, bank, etc.	12,818.31	309.48	676.96	4,102.94
<i>Licenses and permits</i>	<i>652.86</i>	<i>2,295.00</i>	<i>6,163.29</i>	<i>80.00</i>
<i>Fines and forfeits</i>	<i>96.03</i>	<i>190.15</i>	<i>378.35</i>	<i>16.08</i>
<i>Grants and gifts</i>	<i>17,459.12</i>	<i>8,866.99</i>	<i>11,419.52</i>	<i>20,558.44</i>
For expenses	17,459.12	8,866.99	11,419.52	20,558.44
For outlays	—	—	—	—
All other	86.43	—	—	—
Commercial	29,278.49	40,583.25	87,218.12	13,100.97
<i>Special assessments</i>	<i>—</i>	<i>346.00</i>	<i>2,934.13</i>	<i>—</i>
To meet expenses	—	346.00	1,110.38	—
To meet outlays	—	—	1,823.75	—
<i>Privileges</i>	<i>4,887.64</i>	<i>5,829.26</i>	<i>8,028.85</i>	<i>3,183.17</i>
<i>Departmental</i>	<i>13,621.69</i>	<i>25,826.54</i>	<i>15,284.45</i>	<i>9,295.44</i>
General government	43.50	484.55	736.55	51.20
Protection of persons and property	262.53	117.59	858.73	60.34
Health and sanitation	261.43	215.00	668.67	—
Highways	4,758.76	4,452.25	444.48	5,867.30
Charities	7,466.31	12,746.70	10,499.59	3,257.32
Soldiers' benefits	80.00	120.00	640.00	—
Schools	654.67	7,688.45	1,228.09	—
Libraries	26.40	—	56.84	29.28
Recreation	—	—	—	—
Unclassified	68.09	2.00	151.50	30.00
<i>Public service enterprises</i>	<i>10,031.73</i>	<i>5,559.32</i>	<i>56,549.13</i>	<i>—</i>
Electric light	—	—	—	—
Water	10,031.73	5,559.32	56,549.13	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>292.87</i>	<i>940.20</i>	<i>290.30</i>	<i>—</i>
<i>Interest</i>	<i>444.56</i>	<i>2,081.93</i>	<i>4,131.26</i>	<i>622.36</i>
On sinking funds	—	—	—	—
On trust and investment funds	258.83	181.87	123.30	51.63
All other	185.73	1,900.06	4,007.96	570.73
NON-REVENUE.	\$61,754.03	\$60,214.99	\$167,256.30	\$49,014.05
Offsets to outlays	—	300.00	14,952.34	1,700.00
<i>Departmental</i>	<i>—</i>	<i>300.00</i>	<i>14,952.34</i>	<i>1,700.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	50,000.00	35,000.00	125,082.50	40,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>25,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>35,000.00</i>	<i>100,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>82.50</i>	<i>—</i>
Transfers	342.95	151.64	77.75	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	342.95	151.64	77.75	—
Refunds	1,301.88	568.31	841.35	2,180.54
Agency, trust, and investment	10,109.20	24,195.04	26,302.36	5,133.51
<i>Taxes and licenses for State</i>	<i>6,022.50</i>	<i>8,365.75</i>	<i>12,740.00</i>	<i>3,062.50</i>
<i>Taxes for county</i>	<i>2,929.04</i>	<i>14,055.29</i>	<i>11,716.79</i>	<i>1,494.41</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>651.06</i>	<i>1,290.20</i>	<i>940.62</i>	<i>—</i>
All other	506.60	483.80	905.95	576.60
RECAPITULATION.				
Revenue and offsets to outlays	\$158,356.24	\$214,021.23	\$331,532.15	\$85,166.22
Premiums	—	—	82.50	—
Municipal indebtedness	50,000.00	35,000.00	125,000.00	40,000.00
Transfers and refunds	1,644.83	719.95	919.10	2,180.54
Agency, trust, and investment	10,109.20	24,195.04	26,302.36	5,133.51
Total receipts	\$220,110.27	\$273,936.22	\$483,836.11	\$132,480.27
Balance on hand, including funds	15,451.67	31,604.66	156,671.81	18,627.69
GRAND TOTAL	\$235,561.94	\$305,540.88	\$640,507.92	\$151,107.96

Graded According to Population of 1935 — Continued.

PAYMENTS.	Millis POPULATION 2,098	Yarmouth POPULATION 2,095	Marshfield POPULATION 2,073	Norfolk POPULATION 2,073
Maintenance	\$121,027.95	\$171,050.28	\$225,535.55	\$80,459.39
<i>Departmental</i>	<i>112,140.14</i>	<i>163,916.59</i>	<i>206,942.77</i>	<i>80,459.39</i>
General government	4,021.73	16,022.84	17,190.60	3,588.58
Protection of persons and property	8,744.65	13,214.44	41,080.35	6,506.04
Health and sanitation	3,843.73	5,090.89	17,925.95	1,171.89
Highways	23,452.08	20,545.83	36,940.95	20,370.59
Charities	26,396.80	47,103.86	41,981.60	14,905.06
Soldiers' benefits	1,526.69	4,469.34	1,383.37	152.00
Schools	37,465.88	52,862.65	43,588.39	30,750.49
Libraries	712.86	713.64	1,572.49	473.99
Recreation	359.02	1,641.43	461.39	199.68
Pensions	—	—	—	—
Unclassified	5,616.70	2,251.67	4,817.68	2,346.07
<i>Public service enterprises</i>	<i>8,037.00</i>	<i>5,591.39</i>	<i>17,879.28</i>	<i>—</i>
Electric light	—	—	—	—
Water	8,037.00	5,591.39	17,879.28	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>850.81</i>	<i>1,542.30</i>	<i>713.50</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	3,405.25	6,129.48	20,047.98	140.35
<i>Loans, general purposes</i>	<i>3,142.75</i>	<i>4,064.48</i>	<i>2,177.98</i>	<i>140.35</i>
<i>Loans, public service enterprises</i>	<i>262.60</i>	<i>2,065.00</i>	<i>17,870.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,523.75	17,081.93	52,536.74	977.93
<i>Departmental</i>	<i>5,509.28</i>	<i>16,897.85</i>	<i>28,888.23</i>	<i>977.93</i>
General government	—	3,589.50	468.35	105.00
Protection of persons and property	2,392.87	500.00	1,128.53	—
Health and sanitation	1,208.06	—	—	55.13
Highways	1,858.90	5,995.28	26,880.57	817.80
Charities	—	—	—	—
Schools	—	—	410.78	—
Libraries	49.45	—	—	—
Recreation	—	2,429.15	—	—
Unclassified	—	4,383.92	—	—
<i>Public service enterprises</i>	<i>1,014.47</i>	<i>184.08</i>	<i>21,479.54</i>	<i>—</i>
Electric light	—	—	—	—
Water	1,014.47	184.08	21,479.54	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>2,168.97</i>	<i>—</i>
Municipal indebtedness	62,000.00	52,000.00	288,000.00	45,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,000.00</i>	<i>17,000.00</i>	<i>138,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans</i>	<i>50,000.00</i>	<i>35,000.00</i>	<i>250,000.00</i>	<i>45,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	342.95	151.64	77.75	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>342.95</i>	<i>151.64</i>	<i>77.75</i>	<i>—</i>
Refunds	1,301.88	568.31	841.35	2,180.54
Agency, trust, and investment	9,820.28	24,193.24	26,280.53	5,185.14
<i>Taxes and licenses for State</i>	<i>6,022.50</i>	<i>8,355.75</i>	<i>12,740.00</i>	<i>3,062.50</i>
<i>Taxes for county</i>	<i>2,929.04</i>	<i>14,055.29</i>	<i>11,715.79</i>	<i>1,494.41</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>366.94</i>	<i>1,290.20</i>	<i>916.19</i>	<i>51.63</i>
<i>All other</i>	<i>501.80</i>	<i>492.00</i>	<i>908.55</i>	<i>576.60</i>
RECAPITULATION.				
Maintenance and interest	\$124,433.20	\$177,179.76	\$245,583.53	\$80,599.74
Permanent debt (except from sinking funds)	12,000.00	17,000.00	138,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,523.75	17,081.93	52,536.74	977.93
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	35,000.00	250,000.00	45,000.00
Transfers (except to sinking funds) and refunds	1,644.83	719.95	919.10	2,180.54
Agency, trust, and investment	9,820.28	24,193.24	26,280.53	5,185.14
Total payments	\$204,422.06	\$271,174.88	\$613,319.90	\$133,943.35
Balance on hand, including funds	31,139.88	34,366.00	27,188.02	17,164.61
GRAND TOTAL	\$235,561.94	\$305,540.88	\$640,507.92	\$151,107.96

¹ Includes \$5,513.95 paid from sea wall assessment reserve.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashburnham POPULATION 2,051	Chatham POPULATION 2,050	Dennis POPULATION 2,017	Georgetown POPULATION 2,009
REVENUE.	\$143,026.47	\$171,536.55	\$175,001.15	\$139,670.86
General	91,271.52	152,087.79	151,153.62	92,495.93
<i>Taxes</i>	<i>67,537.26</i>	<i>137,271.54</i>	<i>124,769.66</i>	<i>64,970.74</i>
Property, poll, and income	61,362.24	137,224.19	124,697.09	64,814.67
Corporation, bank, etc.	6,175.02	47.35	62.57	156.07
<i>Licenses and permits</i>	<i>647.50</i>	<i>2,979.15</i>	<i>672.00</i>	<i>154.00</i>
<i>Fines and forfeits</i>	<i>65.00</i>	<i>46.50</i>	<i>47.50</i>	<i>182.00</i>
<i>Grants and gifts</i>	<i>23,021.76</i>	<i>11,790.60</i>	<i>25,674.46</i>	<i>27,189.19</i>
For expenses	23,021.76	11,590.60	25,674.46	20,274.19
For outlays	—	200.00	—	6,915.00
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	51,754.95	19,448.76	23,847.53	47,174.93
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>104.85</i>	<i>499.11</i>
To meet expenses	—	—	104.85	499.11
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,626.23</i>	<i>6,084.44</i>	<i>5,728.33</i>	<i>3,605.36</i>
<i>Departmental</i>	<i>11,960.69</i>	<i>11,787.96</i>	<i>16,054.95</i>	<i>10,604.21</i>
General government	187.20	87.99	170.32	364.19
Protection of persons and property	44.78	272.02	139.78	41.60
Health and sanitation	238.90	377.83	172.86	—
Highways	3,500.08	—	785.80	2,006.61
Charities	7,283.14	6,924.85	13,459.82	6,454.21
Soldiers' benefits	360.00	426.35	184.76	584.00
Schools	145.00	3,521.28	575.86	1,066.90
Libraries	17.69	—	—	64.50
Recreation	—	164.64	565.75	—
Unclassified	183.90	13.00	—	22.20
<i>Public service enterprises</i>	<i>33,550.15</i>	<i>—</i>	<i>—</i>	<i>30,898.36</i>
Electric light	27,750.15	—	—	27,452.66
Water	5,800.00	—	—	3,445.70
All other	—	—	—	—
<i>Cemeteries</i>	<i>965.25</i>	<i>651.25</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>1,652.63</i>	<i>925.11</i>	<i>1,959.40</i>	<i>1,567.89</i>
On sinking funds	—	—	—	—
On trust and investment funds	631.09	54.74	155.03	809.13
All other	1,021.54	870.37	1,804.37	758.76
NON-REVENUE.	\$22,956.58	\$43,557.43	\$57,672.70	\$33,357.28
Offsets to outlays	1,625.34	13,492.73	900.00	—
<i>Departmental</i>	<i>1,625.34</i>	<i>13,492.73</i>	<i>900.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	—	38,002.81	22,600.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>18,000.00</i>	<i>2,600.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>—</i>	<i>20,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>2.81</i>	<i>—</i>
Transfers	658.45	301.32	151.61	772.50
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>658.45</i>	<i>301.32</i>	<i>151.61</i>	<i>772.50</i>
Refunds	201.51	251.55	629.00	460.92
Agency, trust, and investment	10,471.28	29,511.83	17,989.28	9,523.86
<i>Taxes and licenses for State</i>	<i>3,552.50</i>	<i>10,045.00</i>	<i>6,247.60</i>	<i>3,797.50</i>
<i>Taxes for county</i>	<i>3,325.26</i>	<i>16,949.02</i>	<i>10,541.47</i>	<i>2,978.26</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,149.72</i>	<i>2,114.61</i>	<i>777.31</i>	<i>2,356.70</i>
<i>All other</i>	<i>443.80</i>	<i>403.20</i>	<i>423.00</i>	<i>391.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$144,651.81	\$185,029.28	\$175,901.15	\$139,670.86
Premiums	—	—	2.81	—
Municipal indebtedness	10,000.00	—	38,000.00	22,600.00
Transfers and refunds	859.96	552.87	780.61	1,233.42
Agency, trust, and investment	10,471.28	29,511.83	17,989.28	9,523.86
Total receipts	\$165,983.05	\$215,093.98	\$232,673.85	\$173,028.14
<i>Balance on hand, including funds</i>	<i>22,034.52</i>	<i>44,263.45</i>	<i>21,676.36</i>	<i>19,079.28</i>
GRAND TOTAL	\$188,017.57	\$259,347.43	\$254,349.21	\$192,107.42

Graded According to Population of 1935 — Continued.

PAYMENTS S.	Ashburnham POPULATION 2,051	Chatham POPULATION 2,050	Dennis POPULATION 2,017	Georgetown POPULATION 2,009
Maintenance	\$134,536.96	\$136,748.93	\$144,563.11	\$119,951.93
<i>Departmental</i>	<i>105,989.04</i>	<i>134,643.10</i>	<i>144,432.46</i>	<i>96,258.45</i>
General government	5,417.27	10,937.90	10,108.78	5,014.82
Protection of persons and property	3,478.06	23,298.36	7,049.39	5,691.98
Health and sanitation	3,921.31	6,245.98	2,825.59	1,579.01
Highways	26,764.82	16,974.42	30,338.40	16,819.59
Charities	31,725.51	29,606.85	44,710.58	31,416.07
Soldiers' benefits	1,051.24	1,322.59	2,382.90	4,563.68
Schools	29,356.00	39,749.26	43,381.44	27,498.98
Libraries	1,725.37	1,718.46	700.00	1,653.31
Recreation	60.28	2,193.09	1,040.02	125.11
Pensions	—	—	—	—
Unclassified	2,489.18	2,596.19	1,895.36	1,895.90
<i>Public service enterprises</i>	<i>26,941.22</i>	<i>—</i>	<i>—</i>	<i>23,693.48</i>
Electric light	21,257.92	—	—	20,444.33
Water	5,683.30	—	—	3,249.15
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,606.70</i>	<i>2,105.83</i>	<i>130.65</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	506.57	1,634.62	1,694.51	3,211.79
<i>Loans, general purposes</i>	<i>506.57</i>	<i>1,634.62</i>	<i>1,694.51</i>	<i>189.29</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,022.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,304.72	10,321.73	35,060.16	10,700.02
<i>Departmental</i>	<i>4,829.13</i>	<i>9,901.52</i>	<i>35,060.16</i>	<i>8,068.11</i>
General government	—	1,620.00	1,948.83	—
Protection of persons and property	—	—	4,418.34	2,297.00
Health and sanitation	—	1,396.00	—	—
Highways	4,761.78	6,267.30	4,332.10	3,287.34
Charities	—	—	—	—
Schools	67.35	438.22	1,544.95	2,483.77
Libraries	—	—	—	—
Recreation	—	180.00	22,815.94	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,476.69</i>	<i>—</i>	<i>—</i>	<i>2,631.91</i>
Electric light	2,288.42	—	—	1,315.91
Water	187.17	—	—	1,316.00
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>420.21</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	12,500.00	7,000.00	26,000.00	27,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,500.00</i>	<i>7,000.00</i>	<i>6,000.00</i>	<i>17,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>—</i>	<i>20,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	658.45	301.32	151.61	772.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>658.45</i>	<i>301.32</i>	<i>151.61</i>	<i>772.50</i>
Refunds	201.51	251.55	629.00	460.92
Agency, trust, and investment	10,790.32	29,465.25	18,000.20	9,585.49
<i>Taxes and licenses for State</i>	<i>3,552.50</i>	<i>10,045.00</i>	<i>6,247.50</i>	<i>3,797.50</i>
<i>Taxes for county</i>	<i>3,325.26</i>	<i>16,949.02</i>	<i>10,541.47</i>	<i>2,978.26</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,472.36</i>	<i>2,068.03</i>	<i>788.23</i>	<i>2,418.33</i>
<i>All other</i>	<i>440.20</i>	<i>403.20</i>	<i>423.00</i>	<i>391.40</i>
RECAPITULATION.				
Maintenance and interest	\$135,043.53	\$138,383.55	\$146,257.62	\$123,163.72
Permanent debt (except from sinking funds)	2,500.00	7,000.00	6,000.00	17,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,304.72	10,321.73	35,060.16	10,700.02
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	—	20,000.00	20,000.00
Transfers (except to sinking funds) and refunds	859.96	552.87	780.61	1,233.42
Agency, trust, and investment	10,790.32	29,465.25	18,000.20	9,585.49
Total payments	\$166,498.53	\$185,723.40	\$226,098.59	\$171,682.65
Balance on hand, including funds	21,519.04	73,624.03	28,250.62	20,424.77
GRAND TOTAL	\$188,017.57	\$259,347.43	\$254,349.21	\$192,107.42

¹ Includes \$1,648.24 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Middleton POPULATION 1,975	Westminster POPULATION 1,965	Northfield POPULATION 1,950	Townsend POPULATION 1,942
REVENUE.	\$189,626.15	\$115,420.25	\$109,031.65	\$133,221.03
General	131,300.88	93,037.00	90,879.79	106,264.72
<i>Taxes</i>	69,661.32	61,301.78	62,982.52	80,263.10
Property, poll, and income	61,937.66	61,265.14	62,208.11	74,249.75
Corporation, bank, etc.	7,723.66	36.64	774.41	6,013.35
<i>Licenses and permits</i>	948.50	202.00	102.00	132.50
<i>Fines and forfeits</i>	105.00	60.00	25.00	61.45
<i>Grants and gifts</i>	60,524.20	31,473.22	27,770.27	25,807.67
For expenses	18,502.96	31,473.22	27,770.27	25,707.67
For outlays	42,021.24	—	—	100.00
<i>All other</i>	61.86	—	—	—
Commercial	58,325.27	22,383.25	18,151.86	26,956.31
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	3,177.00	3,607.34	4,162.78	3,409.48
<i>Departmental</i>	10,228.99	14,602.12	11,921.98	10,249.78
General government	376.10	529.60	116.15	120.70
Protection of persons and property	66.15	17.10	48.61	33.23
Health and sanitation	390.73	162.25	194.75	167.00
Highways	6,314.56	9,788.11	3,575.57	3,672.03
Charities	11,491.18	3,356.51	5,561.15	4,752.08
Soldiers' benefits	420.00	—	—	240.00
Schools	—	608.98	663.50	1,133.72
Libraries	24.35	20.70	33.55	52.21
Recreation	142.92	118.87	—	—
Unclassified	3.00	—	1,728.70	78.81
<i>Public service enterprises</i>	33,093.63	—	—	8,198.70
Electric light	32,954.98	—	—	—
Water	—	—	—	8,198.70
All other	138.65	—	—	—
<i>Cemeteries</i>	600.55	1,119.75	446.99	1,299.18
<i>Interest</i>	2,225.10	3,054.04	1,621.11	3,799.17
On sinking funds	—	—	—	—
On trust and investment funds	1,269.53	2,496.52	1,036.53	1,713.39
All other	955.57	557.52	584.58	2,085.78
NON-REVENUE.	\$131,964.58	\$93,375.50	\$34,896.93	\$101,327.74
Offsets to outlays	51,970.13	12,071.29	1,444.91	2,640.30
<i>Departmental</i>	51,970.13	12,071.29	1,444.91	2,614.60
<i>Public service enterprises</i>	—	—	—	25.70
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	70,107.49	70,000.00	20,000.00	86,210.03
<i>Loans, general purposes</i>	700.00	4,000.00	—	2,000.00
<i>Loans, public service enterprises</i>	—	—	—	1,800.00
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	1,508.82
<i>Temporary loans (including revenue loans)</i>	69,000.00	66,000.00	20,000.00	80,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	901.21
<i>Premiums</i>	407.49	—	—	—
Transfers	624.06	2,436.50	372.78	1,888.41
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	624.06	2,436.50	372.78	1,888.41
Refunds	256.25	495.95	176.85	253.40
Agency, trust, and investment	9,006.65	8,371.76	12,902.39	10,335.60
<i>Taxes and licenses for State</i>	3,797.50	3,307.50	3,797.50	4,777.50
<i>Taxes for county</i>	2,978.26	3,095.93	4,982.77	4,005.99
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,921.69	1,518.33	3,560.92	1,089.51
<i>All other</i>	309.20	450.00	561.20	459.60
RECAPITULATION.				
Revenue and offsets to outlays	\$241,596.28	\$127,491.54	\$110,476.56	\$135,861.33
Premiums	407.49	—	—	—
Municipal indebtedness	69,700.00	70,000.00	20,000.00	86,210.03
Transfers and refunds	880.31	2,932.45	549.63	2,141.81
Agency, trust, and investment	9,006.65	8,371.76	12,902.39	10,335.60
Total receipts	\$321,590.73	\$208,795.75	\$143,928.58	\$234,548.77
<i>Balance on hand, including funds</i>	92,530.23	9,400.81	19,064.11	43,846.43
GRAND TOTAL	\$414,120.96	\$218,196.56	\$162,992.69	\$278,394.20

Graded According to Population of 1935 — Continued.

PAYMENTS.	Middleton POPULATION 1,975	Westminster POPULATION 1,965	Northfield POPULATION 1,950	Townsend POPULATION 1,942
Maintenance	\$122,180.25	\$100,515.10	\$99,762.22	\$113,949.64
<i>Departmental</i>	<i>93,636.71</i>	<i>98,674.49</i>	<i>98,764.61</i>	<i>109,247.36</i>
General government	5,859.53	3,501.69	4,896.29	5,531.65
Protection of persons and property	4,204.10	3,061.19	2,124.55	7,088.06
Health and sanitation	1,975.21	2,206.97	2,110.26	3,192.03
Highways	18,529.72	26,914.72	23,359.67	27,266.36
Charities	29,773.78	15,178.05	27,185.86	30,041.90
Soldiers' benefits	876.67	354.50	783.39	309.36
Schools	27,473.55	43,262.84	32,346.50	30,967.86
Libraries	1,471.95	1,995.19	1,378.79	2,086.25
Recreation	1,001.41	462.84	423.30	1,142.46
Pensions	—	—	—	—
Unclassified	2,470.79	1,736.50	4,156.00	1,621.43
<i>Public service enterprises</i>	<i>27,130.69</i>	<i>—</i>	<i>—</i>	<i>2,790.62</i>
Electric light	27,033.19	—	—	—
Water	—	—	—	2,790.62
All other	97.50	—	—	—
<i>Cemeteries</i>	<i>1,377.60</i>	<i>1,840.61</i>	<i>997.61</i>	<i>1,911.66</i>
<i>Administration of trust funds</i>	<i>36.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,645.65	1,499.93	175.25	4,989.63
<i>Loans, general purposes</i>	<i>1,645.65</i>	<i>1,499.93</i>	<i>175.25</i>	<i>532.13</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,457.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	159,115.76	14,768.76	8,688.81	13,412.21
<i>Departmental</i>	<i>153,371.49</i>	<i>14,768.76</i>	<i>8,688.81</i>	<i>10,459.41</i>
General government	—	—	—	—
Protection of persons and property	—	100.00	—	544.02
Health and sanitation	—	—	—	1,331.80
Highways	58,045.91	13,397.21	7,523.10	8,252.90
Charities	—	—	—	65.83
Schools	93,271.87	1,271.55	900.00	264.86
Libraries	—	—	—	—
Recreation	2,053.71	—	48.92	—
Unclassified	—	—	216.79	—
<i>Public service enterprises</i>	<i>5,744.27</i>	<i>—</i>	<i>—</i>	<i>2,774.38</i>
Electric light	5,159.35	—	—	—
Water	584.92	—	—	2,774.38
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>178.42</i>
Municipal indebtedness	75,200.00	69,550.00	23,000.00	97,187.32
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>6,200.00</i>	<i>4,550.00</i>	<i>3,000.00</i>	<i>15,172.85</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,508.82</i>
<i>Temporary loans (including revenue loans)</i>	<i>69,000.00</i>	<i>65,000.00</i>	<i>20,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>505.65</i>
Transfers	624.06	2,436.50	372.78	1,888.41
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>624.06</i>	<i>2,436.50</i>	<i>372.78</i>	<i>1,888.41</i>
Refunds	256.25	495.95	176.85	253.40
Agency, trust, and investment	9,419.20	8,438.81	13,247.72	10,415.41
<i>Taxes and licenses for State</i>	<i>3,797.50</i>	<i>3,307.50</i>	<i>3,797.50</i>	<i>4,777.50</i>
<i>Taxes for county</i>	<i>2,978.26</i>	<i>3,095.93</i>	<i>4,982.77</i>	<i>4,008.99</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,334.24</i>	<i>1,587.18</i>	<i>3,906.25</i>	<i>1,166.32</i>
<i>All other</i>	<i>309.20</i>	<i>448.20</i>	<i>561.20</i>	<i>462.60</i>
RECAPITULATION.				
Maintenance and interest	\$123,825.90	\$102,015.03	\$99,937.47	\$118,939.27
Permanent debt (except from sinking funds)	6,200.00	4,550.00	3,000.00	¹ 15,172.85
Sinking fund requirements from revenue	—	—	—	—
Outlays	159,115.76	14,768.76	8,688.81	13,412.21
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	1,508.82
Temporary loans	69,000.00	65,000.00	20,000.00	80,505.65
Transfers (except to sinking funds) and refunds	880.31	2,932.45	549.63	2,141.81
Agency, trust, and investment	9,419.20	8,438.81	13,247.72	10,415.41
Total payments	\$368,441.17	\$197,705.05	\$145,423.63	\$242,096.02
Balance on hand, including funds	45,679.79	20,491.51	17,569.06	36,298.18
GRAND TOTAL	\$414,120.96	\$218,196.56	\$162,992.69	\$278,394.20

¹ Includes \$7,367.60 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stockbridge POPULATION 1,921	Sturbridge POPULATION 1,918	Millville POPULATION 1,901	Lynnfield POPULATION 1,896
REVENUE.	\$140,169.64	\$108,400.06	\$84,587.74	\$132,021.89
General	122,521.93	86,640.31	78,881.40	116,274.99
<i>Taxes</i>	<i>115,484.85</i>	<i>55,267.42</i>	<i>58,638.28</i>	<i>100,037.65</i>
Property, poll, and income	114,092.77	52,445.09	57,927.18	99,224.56
Corporation, bank, etc.	1,392.08	2,822.33	711.10	812.99
<i>Licenses and permits</i>	<i>1,644.50</i>	<i>5,820.45</i>	<i>404.00</i>	<i>4,433.00</i>
<i>Fines and forfeits</i>	<i>185.62</i>	<i>232.00</i>	<i>55.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>5,206.96</i>	<i>27,320.44</i>	<i>19,784.12</i>	<i>11,804.44</i>
For expenses	5,206.96	27,320.44	19,784.12	11,804.44
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	17,647.71	21,759.75	5,706.34	15,746.90
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>31.75</i>
To meet expenses	—	—	—	31.75
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,562.26</i>	<i>3,885.21</i>	<i>2,017.89</i>	<i>5,825.20</i>
<i>Departmental</i>	<i>10,109.05</i>	<i>12,092.40</i>	<i>3,611.88</i>	<i>7,007.87</i>
General government	149.00	226.08	177.90	207.30
Protection of persons and property	28.78	31.28	20.70	318.68
Health and sanitation	201.33	212.71	33.80	—
Highways	1,400.95	4,490.40	—	1,274.59
Charities	2,105.30	6,771.51	1,528.73	4,941.84
Soldiers' benefits	45.00	189.78	244.50	—
Schools	5,810.44	147.35	—	218.01
Libraries	—	23.29	—	47.45
Recreation	134.75	—	—	—
Unclassified	233.50	—	1,606.25	—
<i>Public service enterprises</i>	<i>570.56</i>	<i>3,214.65</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	570.36	3,214.65	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>127.00</i>	<i>672.48</i>	<i>—</i>	<i>424.60</i>
<i>Interest</i>	<i>2,279.04</i>	<i>1,895.01</i>	<i>77.07</i>	<i>2,457.68</i>
On sinking funds	—	—	—	—
On trust and investment funds	438.56	728.36	—	340.95
All other	1,840.48	1,166.65	77.07	2,116.63
NON-REVENUE.	\$72,781.51	\$18,766.60	\$17,908.68	\$125,873.45
Offsets to outlays	2,274.31	5,456.64	2,825.00	6,222.32
<i>Departmental</i>	<i>2,274.31</i>	<i>5,312.00</i>	<i>2,825.00</i>	<i>6,222.32</i>
<i>Public service enterprises</i>	<i>—</i>	<i>144.64</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	46,500.00	5,000.00	10,000.00	101,423.15
<i>Loans, general purposes</i>	<i>6,500.00</i>	<i>—</i>	<i>—</i>	<i>41,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>5,000.00</i>	<i>10,000.00</i>	<i>60,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>423.15</i>
Transfers	880.91	1,009.53	—	267.64
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>880.91</i>	<i>1,009.53</i>	<i>—</i>	<i>267.64</i>
Refunds	100.29	158.96	73.56	327.12
Agency, trust, and investment	23,026.00	7,141.47	5,010.12	17,633.22
<i>Taxes and licenses for State</i>	<i>9,203.77</i>	<i>2,940.00</i>	<i>2,327.50</i>	<i>6,860.00</i>
<i>Taxes for county</i>	<i>11,508.97</i>	<i>2,751.94</i>	<i>2,178.62</i>	<i>5,380.08</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,822.46</i>	<i>818.13</i>	<i>—</i>	<i>4,789.14</i>
<i>All other</i>	<i>490.80</i>	<i>631.40</i>	<i>604.00</i>	<i>604.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$142,443.95	\$113,856.70	\$87,412.74	\$138,244.21
Premiums	—	—	—	423.15
Municipal indebtedness	46,500.00	5,000.00	10,000.00	101,000.00
Transfers and refunds	981.20	1,168.49	73.56	594.76
Agency, trust, and investment	23,026.00	7,141.47	5,010.12	17,633.22
Total receipts	\$212,951.15	\$127,166.66	\$102,496.42	\$257,895.34
<i>Balance on hand, including funds</i>	<i>9,146.01</i>	<i>17,499.20</i>	<i>22,598.81</i>	<i>17,309.89</i>
GRAND TOTAL	\$222,097.16	\$144,665.86	\$125,095.23	\$275,205.23

Graded According to Population of 1935 — Continued.

PAYMENTS.	Stockbridge POPULATION 1,921	Sturbridge POPULATION 1,918	Millville POPULATION 1,901	Lynnfield POPULATION 1,896
Maintenance	\$123,476.98	\$94,862.16	\$80,307.43	\$103,115.58
<i>Departmental</i>	<i>119,959.33</i>	<i>91,243.40</i>	<i>80,307.43</i>	<i>102,043.33</i>
General government	8,923.53	3,787.34	3,496.74	8,284.66
Protection of persons and property	8,929.66	3,098.14	1,386.78	12,760.74
Health and sanitation	7,260.99	2,256.42	925.18	2,193.08
Highways	22,109.84	21,718.92	7,584.25	16,655.66
Charities	18,950.60	26,990.85	29,945.35	17,620.64
Soldiers' benefits	43.00	525.78	992.00	1,273.64
Schools	46,396.94	29,809.96	34,774.51	39,878.56
Libraries	2,800.00	801.44	1.55	1,571.30
Recreation	1,355.67	373.53	46.23	565.07
Pensions	—	—	—	—
Unclassified	3,189.10	1,881.02	1,154.84	1,239.98
<i>Public service enterprises</i>	<i>699.36</i>	<i>2,659.48</i>	—	—
Electric light	—	—	—	—
Water	699.36	2,659.48	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,818.29</i>	<i>969.28</i>	—	<i>1,072.25</i>
<i>Administration of trust funds</i>	—	—	—	—
Interest	1,087.59	3,271.59	1,215.32	211.78
<i>Loans, general purposes</i>	<i>1,087.59</i>	<i>279.09</i>	<i>1,215.32</i>	<i>211.78</i>
<i>Loans, public service enterprises</i>	—	<i>2,992.50</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	17,926.71	13,211.50	8,708.03	56,437.27
<i>Departmental</i>	<i>17,926.71</i>	<i>10,675.40</i>	<i>8,708.03</i>	<i>54,837.27</i>
General government	543.85	—	—	8,225.57
Protection of persons and property	—	—	—	498.58
Health and sanitation	—	—	—	—
Highways	16,067.48	6,509.15	8,649.58	12,660.64
Charities	—	—	—	—
Schools	767.38	4,166.25	58.45	32,647.06
Libraries	—	—	—	211.00
Recreation	—	—	—	594.42
Unclassified	548.00	—	—	—
<i>Public service enterprises</i>	—	<i>2,536.10</i>	—	—
Electric light	—	—	—	—
Water	—	2,536.10	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	<i>1,900.00</i>
Municipal indebtedness	49,000.00	10,800.00	24,000.00	83,172.51
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>9,000.00</i>	<i>5,800.00</i>	<i>14,000.00</i>	<i>8,172.51</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>5,000.00</i>	<i>10,000.00</i>	<i>75,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	880.91	1,009.53	—	267.64
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>880.91</i>	<i>1,009.53</i>	—	<i>267.64</i>
Refunds	100.29	158.96	73.56	327.12
Agency, trust, and investment	22,685.65	7,380.81	5,010.12	17,706.53
<i>Taxes and licenses for State</i>	<i>9,203.77</i>	<i>2,940.00</i>	<i>2,327.50</i>	<i>6,860.00</i>
<i>Taxes for county</i>	<i>11,508.97</i>	<i>2,761.94</i>	<i>2,178.62</i>	<i>5,380.08</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,482.11</i>	<i>1,057.47</i>	—	<i>4,862.45</i>
<i>All other</i>	<i>490.80</i>	<i>631.40</i>	<i>504.00</i>	<i>604.00</i>
RECAPITULATION.				
Maintenance and interest	\$124,564.57	\$98,133.75	\$81,522.75	\$103,327.36
Permanent debt (except from sinking funds)	9,000.00	5,800.00	14,000.00	8,172.51
Sinking fund requirements from revenue	—	—	—	—
Outlays	17,926.71	13,211.50	8,708.03	56,437.27
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	5,000.00	10,000.00	75,000.00
Transfers (except to sinking funds) and refunds	981.20	1,168.49	73.56	594.76
Agency, trust, and investment	22,685.65	7,380.81	5,010.12	17,706.53
Total payments	\$215,158.13	\$130,694.55	\$119,314.46	\$261,238.43
Balance on hand, including funds	6,939.03	13,971.31	5,780.77	13,966.80
GRAND TOTAL	\$222,097.16	\$144,665.86	\$125,095.23	\$275,205.23

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Marion POPULATION 1,867	Williamsburg POPULATION 1,859	Tisbury POPULATION 1,822	Freetown POPULATION 1,813
REVENUE.	\$145,495.26	\$92,542.71	\$162,608.08	\$99,906.53
General	120,023.15	69,868.19	127,975.62	84,579.89
<i>Taxes</i>	<i>110,960.36</i>	<i>45,871.76</i>	<i>118,782.22</i>	<i>57,439.88</i>
Property, poll, and income	109,259.48	44,601.57	118,659.29	56,707.68
Corporation, bank, etc.	1,700.88	1,270.19	122.93	732.20
<i>Licenses and permits</i>	<i>1,447.00</i>	<i>1,339.25</i>	<i>208.00</i>	<i>202.55</i>
<i>Fines and forfeits</i>	<i>10.00</i>	<i>183.30</i>	<i>38.20</i>	<i>335.00</i>
<i>Grants and gifts</i>	<i>7,433.43</i>	<i>22,473.88</i>	<i>8,947.20</i>	<i>26,602.46</i>
For expenses	7,433.43	22,473.88	8,947.20	26,602.46
For outlays	—	—	—	—
<i>All other</i>	<i>172.86</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	25,472.11	22,674.52	34,632.46	15,326.64
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>92.50</i>
To meet expenses	—	—	—	92.50
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,458.92</i>	<i>2,600.89</i>	<i>2,572.54</i>	<i>3,146.59</i>
<i>Departmental</i>	<i>5,082.27</i>	<i>11,823.64</i>	<i>12,237.56</i>	<i>9,175.95</i>
General government	59.15	34.55	172.45	137.05
Protection of persons and property	36.55	47.75	119.49	205.61
Health and sanitation	4,080.06	474.00	—	—
Highways	34.20	3,144.42	4,400.98	2,000.00
Charities	117.53	4,069.61	4,992.04	5,851.91
Soldiers' benefits	170.00	50.00	120.00	10.00
Schools	456.13	3,980.51	2,162.00	737.80
Libraries	—	11.31	107.40	15.00
Recreation	128.65	—	—	—
Unclassified	—	11.49	153.20	218.58
<i>Public service enterprises</i>	<i>15,367.16</i>	<i>4,433.54</i>	<i>16,749.98</i>	<i>—</i>
Electric light	—	—	—	—
Water	15,367.16	4,433.54	16,749.98	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,635.03</i>	<i>777.80</i>
<i>Interest</i>	<i>1,563.76</i>	<i>3,816.45</i>	<i>1,447.35</i>	<i>2,133.80</i>
On sinking funds	—	—	—	—
On trust and investment funds	55.00	2,815.82	—	133.62
All other	1,508.76	1,000.63	1,447.35	2,000.18
NON-REVENUE.	\$168,784.38	\$32,921.44	\$84,801.55	\$54,453.07
Offsets to outlays	4,695.24	289.50	—	3,556.03
<i>Departmental</i>	<i>4,695.24</i>	<i>289.50</i>	<i>—</i>	<i>3,556.03</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	146,486.25	16,000.00	60,000.00	40,000.00
<i>Loans, general purposes</i>	<i>145,000.00</i>	<i>16,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>60,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>1,486.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	5,574.69	400.10	3,263.74
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>5,574.69</i>	<i>400.10</i>	<i>3,263.74</i>
Refunds	198.83	93.48	453.03	102.36
Agency, trust, and investment	17,404.06	10,963.77	23,948.42	7,530.94
<i>Taxes and licenses for State</i>	<i>8,820.00</i>	<i>2,601.45</i>	<i>9,197.50</i>	<i>2,940.00</i>
<i>Taxes for county</i>	<i>8,110.93</i>	<i>4,133.21</i>	<i>12,129.79</i>	<i>2,223.09</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>32.73</i>	<i>3,911.71</i>	<i>2,301.33</i>	<i>1,937.05</i>
<i>All other</i>	<i>440.40</i>	<i>317.40</i>	<i>319.80</i>	<i>430.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$150,190.50	\$92,832.21	\$162,608.08	\$103,462.56
Premiums	1,486.25	—	—	—
Municipal indebtedness	145,000.00	16,000.00	60,000.00	40,000.00
Transfers and refunds	198.83	5,668.17	853.13	3,366.10
Agency, trust, and investment	17,404.06	10,963.77	23,948.42	7,530.94
Total receipts	\$314,279.64	\$125,464.15	\$247,409.63	\$154,359.60
<i>Balance on hand, including funds</i>	<i>50,178.66</i>	<i>22,451.84</i>	<i>12,415.35</i>	<i>17,775.72</i>
GRAND TOTAL	\$364,458.30	\$147,915.99	\$259,824.98	\$172,135.32

Graded According to Population of 1935 — Continued.

PAYMENTS.	Marion POPULATION 1,867	Williamshurg POPULATION 1,859	Tisbury POPULATION 1,822	Freetown POPULATION 1,813
Maintenance	\$129,083.04	\$83,832.13	\$125,566.11	\$89,892.59
<i>Departmental</i>	<i>122,164.70</i>	<i>82,075.18</i>	<i>115,897.38</i>	<i>89,085.39</i>
General government	9,442.60	3,243.78	10,096.05	4,011.78
Protection of persons and property	7,372.67	1,701.12	13,485.02	3,115.83
Health and sanitation	14,489.10	2,732.61	5,965.62	2,415.39
Highways	15,072.24	16,445.17	19,312.75	17,398.36
Charities	32,186.44	22,826.40	31,216.81	27,530.35
Soldiers' benefits	1,193.53	737.39	171.50	567.22
Schools	35,997.57	33,143.31	31,559.98	32,477.17
Libraries	1,600.00	300.00	969.99	482.07
Recreation	1,898.45	47.88	951.76	50.36
Pensions	—	—	—	—
Unclassified	2,912.10	897.52	2,167.90	1,036.86
<i>Public service enterprises</i>	<i>6,796.34</i>	<i>1,698.45</i>	<i>7,649.59</i>	<i>—</i>
Electric light	—	—	—	—
Water	6,796.34	1,698.45	7,649.59	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>97.25</i>	<i>58.50</i>	<i>2,019.14</i>	<i>807.20</i>
<i>Administration of trust funds</i>	<i>24.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,412.10	685.00	4,006.23	352.22
<i>Loans, general purposes</i>	<i>1,157.10</i>	<i>685.00</i>	<i>3,646.23</i>	<i>352.22</i>
<i>Loans, public service enterprises</i>	<i>255.00</i>	<i>—</i>	<i>360.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	158,657.16	35,773.51	4,933.71	2,825.74
<i>Departmental</i>	<i>154,622.68</i>	<i>35,292.85</i>	<i>3,437.30</i>	<i>2,825.74</i>
General government	8,253.50	—	372.45	—
Protection of persons and property	6,023.42	4,077.09	—	—
Health and sanitation	2,976.15	—	352.50	—
Highways	11,794.37	6,970.41	2,552.28	2,675.74
Charities	—	—	—	—
Schools	125,575.24	24,245.35	—	150.00
Libraries	—	—	160.07	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>4,034.48</i>	<i>480.66</i>	<i>960.80</i>	<i>—</i>
Electric light	—	—	—	—
Water	4,034.48	480.66	960.80	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>535.61</i>	<i>—</i>
Municipal indebtedness	4,000.00	3,000.00	72,000.00	60,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>3,000.00</i>	<i>12,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>60,000.00</i>	<i>60,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	5,574.69	400.10	3,263.74
<i>To sinking funds from revenue</i>	<i>—</i>	<i>5,574.69</i>	<i>400.10</i>	<i>3,263.74</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	198.83	93.48	453.03	102.36
Agency, trust, and investment	17,371.33	7,084.06	23,888.82	7,496.07
<i>Taxes and licenses for State</i>	<i>8,820.00</i>	<i>2,601.45</i>	<i>9,197.50</i>	<i>2,940.00</i>
<i>Taxes for county</i>	<i>8,110.93</i>	<i>4,133.21</i>	<i>12,129.79</i>	<i>2,223.09</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>32.00</i>	<i>2,241.73</i>	<i>1,902.18</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>317.40</i>	<i>319.80</i>	<i>450.80</i>
<i>All other</i>	<i>440.40</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$130,495.14	\$84,517.13	\$129,572.34	\$90,244.81
Permanent debt (except from sinking funds)	4,000.00	3,000.00	12,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	158,657.16	35,773.51	4,933.71	2,825.74
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	60,000.00	60,000.00
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	198.83	5,668.17	853.13	3,366.10
Agency, trust, and investment	17,371.33	7,084.06	23,888.82	7,496.07
Total payments	\$310,722.46	\$136,042.87	\$231,248.00	\$163,932.72
Balance on hand, including funds	53,735.84	11,873.12	28,576.98	8,202.60
GRAND TOTAL	\$364,458.30	\$147,915.99	\$259,824.98	\$172,135.32

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sheffield POPULATION 1,810	Nahant POPULATION 1,748	Mattapoisett POPULATION 1,682	Norwell POPULATION 1,666
REVENUE.	\$87,994.92	\$223,602.58	\$124,364.33	\$127,185.61
General	76,520.78	201,962.19	103,560.47	110,678.18
<i>Taxes</i>	<i>47,339.90</i>	<i>190,302.79</i>	<i>87,640.71</i>	<i>85,027.26</i>
Property, poll, and income	46,168.75	189,412.81	86,333.16	83,907.65
Corporation, bank, etc.	1,171.15	889.98	1,307.55	1,119.61
<i>Licenses and permits</i>	<i>1,755.25</i>	<i>3,090.50</i>	<i>1,167.75</i>	<i>434.50</i>
<i>Fines and forfeits</i>	<i>95.95</i>	<i>475.00</i>	<i>184.40</i>	<i>5.00</i>
<i>Grants and gifts</i>	<i>27,328.73</i>	<i>8,093.90</i>	<i>14,567.61</i>	<i>25,211.42</i>
For expenses	27,328.73	8,093.90	9,745.08	25,211.42
For outlays	—	—	4,822.53	—
<i>All other</i>	<i>.95</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	11,474.14	21,640.39	20,803.86	16,507.43
<i>Special assessments</i>	<i>—</i>	<i>368.30</i>	<i>—</i>	<i>554.13</i>
To meet expenses	—	368.30	—	554.13
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,941.95</i>	<i>3,913.91</i>	<i>3,398.89</i>	<i>6,644.10</i>
<i>Departmental</i>	<i>7,016.73</i>	<i>3,543.21</i>	<i>1,481.81</i>	<i>6,736.32</i>
General government	—	329.75	140.80	740.52
Protection of persons and property	51.85	20.84	34.20	111.81
Health and sanitation	—	600.42	128.81	—
Highways	759.10	66.20	13.00	175.99
Charities	5,950.89	855.18	526.22	5,102.86
Soldiers' benefits	120.00	60.00	120.00	320.00
Schools	40.00	1,285.49	249.20	260.07
Libraries	94.89	110.08	52.64	—
Recreation	—	75.00	215.75	—
Unclassified	—	140.25	1.19	25.07
<i>Public service enterprises</i>	<i>—</i>	<i>10,980.56</i>	<i>13,507.91</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	10,980.56	13,063.51	—
All other	—	—	444.40	—
<i>Cemeteries</i>	<i>2.00</i>	<i>300.00</i>	<i>—</i>	<i>90.25</i>
<i>Interest</i>	<i>513.46</i>	<i>2,634.41</i>	<i>2,415.25</i>	<i>2,482.63</i>
On sinking funds	—	—	—	—
On trust and investment funds	371.14	168.11	437.95	227.63
All other	142.32	2,366.30	1,977.30	2,255.00
NON-REVENUE.	\$20,680.28	\$121,005.27	\$64,893.21	\$74,880.94
Offsets to outlays	6,904.93	—	9,704.88	97.00
<i>Departmental</i>	<i>6,904.93</i>	<i>—</i>	<i>9,704.88</i>	<i>97.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	6,000.00	100,000.00	40,250.00	65,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>6,000.00</i>	<i>100,000.00</i>	<i>40,250.00</i>	<i>65,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	330.01	92.00	593.12	432.20
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>330.01</i>	<i>92.00</i>	<i>593.12</i>	<i>432.20</i>
Refunds	82.62	2,202.86	206.27	520.46
Agency, trust, and investment	7,362.72	18,710.41	14,138.94	8,831.28
<i>Taxes and licenses for State</i>	<i>2,947.54</i>	<i>10,310.15</i>	<i>6,737.50</i>	<i>3,920.00</i>
<i>Taxes for county</i>	<i>3,682.87</i>	<i>8,070.12</i>	<i>6,195.85</i>	<i>3,604.86</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>174.91</i>	<i>36.14</i>	<i>845.59</i>	<i>761.82</i>
<i>All other</i>	<i>557.40</i>	<i>294.00</i>	<i>360.00</i>	<i>544.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$94,899.85	\$223,602.58	\$134,069.21	\$127,282.61
Premiums	—	—	—	—
Municipal indebtedness	6,000.00	100,000.00	40,250.00	65,000.00
Transfers and refunds	412.63	2,294.86	799.39	952.66
Agency, trust, and investment	7,362.72	18,710.41	14,138.94	8,831.28
Total receipts	\$108,675.20	\$344,607.85	\$189,257.54	\$202,066.55
<i>Balance on hand, including funds</i>	<i>10,239.08</i>	<i>25,417.30</i>	<i>20,820.84</i>	<i>65,283.34</i>
GRAND TOTAL	\$118,914.28	\$370,025.15	\$210,078.38	\$267,349.89

Graded According to Population of 1935 — Continued.

PAYMENTS.	Sheffield POPULATION 1,810	Nahant POPULATION 1,748	Mattapoissett POPULATION 1,682	Norwell POPULATION 1,666
Maintenance	\$85,765.25	\$188,917.52	\$95,596.98	\$105,888.66
<i>Departmental</i>	<i>85,678.34</i>	<i>173,849.80</i>	<i>89,374.33</i>	<i>105,846.84</i>
General government	3,053.90	16,210.13	6,623.61	8,558.76
Protection of persons and property	1,906.13	36,728.50	3,538.56	5,726.04
Health and sanitation	2,315.05	18,880.61	6,222.86	4,610.57
Highways	18,755.26	25,665.48	10,109.63	20,539.46
Charities	25,914.48	17,750.55	25,965.30	26,811.50
Soldiers' benefits	275.45	1,695.60	1,110.18	530.11
Schools	29,828.68	41,305.81	31,456.46	37,302.07
Libraries	2,042.05	4,201.25	1,397.42	300.70
Recreation	237.50	2,942.30	633.95	374.22
Pensions	—	2,502.50	—	—
Unclassified	1,349.84	5,967.07	2,316.36	893.41
<i>Public service enterprises</i>	<i>—</i>	<i>10,940.88</i>	<i>6,127.58</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	10,940.88	4,940.43	—
All other	—	—	1,187.15	—
<i>Cemeteries</i>	<i>86.91</i>	<i>4,126.84</i>	<i>95.07</i>	<i>241.82</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	210.00	8,231.81	1,902.48	2,926.62
<i>Loans, general purposes</i>	<i>210.00</i>	<i>3,334.43</i>	<i>902.48</i>	<i>2,926.62</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>4,897.38</i>	<i>1,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,736.24	11,972.14	24,584.52	52,866.79
<i>Departmental</i>	<i>6,736.24</i>	<i>9,634.77</i>	<i>22,839.12</i>	<i>52,866.79</i>
General government	213.68	288.74	96.00	—
Protection of persons and property	—	132.00	790.00	—
Health and sanitation	—	—	—	—
Highways	6,205.91	4,416.57	15,561.51	1,700.00
Charities	35.75	—	—	—
Schools	229.20	797.46	6,391.61	51,166.79
Libraries	51.70	—	—	—
Recreation	—	4,000.00	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>797.49</i>	<i>1,745.40</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	797.49	1,745.40	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,539.88</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	8,000.00	129,147.84	57,600.00	77,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>19,147.84</i>	<i>7,600.00</i>	<i>7,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>6,000.00</i>	<i>110,000.00</i>	<i>50,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	330.01	92.00	593.12	432.20
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>330.01</i>	<i>92.00</i>	<i>593.12</i>	<i>432.20</i>
Refunds	82.62	2,202.86	206.27	520.46
Agency, trust, and investment	7,360.95	18,786.52	14,130.10	8,714.60
<i>Taxes and licenses for State</i>	<i>2,947.54</i>	<i>10,310.15</i>	<i>6,737.50</i>	<i>3,920.00</i>
<i>Taxes for county</i>	<i>3,682.87</i>	<i>8,070.12</i>	<i>6,195.85</i>	<i>3,604.86</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>173.14</i>	<i>112.25</i>	<i>836.75</i>	<i>645.14</i>
<i>All other</i>	<i>557.40</i>	<i>294.00</i>	<i>360.00</i>	<i>544.60</i>
RECAPITULATION.				
Maintenance and interest	\$85,975.25	\$197,149.33	\$97,499.46	\$108,815.28
Permanent debt (except from sinking funds)	2,000.00	19,147.84	7,600.00	7,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,736.24	11,972.14	24,584.52	52,866.79
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	6,000.00	110,000.00	50,000.00	70,000.00
Transfers (except to sinking funds) and refunds	412.63	2,294.86	799.39	952.66
Agency, trust, and investment	7,360.95	18,786.52	14,130.10	8,714.60
Total payments	\$108,485.07	\$359,350.69	\$194,613.47	\$248,349.33
Balance on hand, including funds	10,429.21	10,674.46	15,464.91	19,000.56
GRAND TOTAL	\$118,914.28	\$370,025.15	\$210,078.38	\$267,349.89

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Cheshire POPULATION 1,660	Oak Bluffs POPULATION 1,657	Sudbury POPULATION 1,638	Pembroke POPULATION 1,621
REVENUE.	\$84,574.46	\$183,128.73	\$99,583.76	\$145,393.29
General	74,640.78	170,843.22	80,531.40	121,848.31
<i>Taxes</i>	<i>51,832.33</i>	<i>145,769.87</i>	<i>65,838.05</i>	<i>99,183.66</i>
Property, poll, and income	49,832.19	145,724.51	65,452.79	92,603.66
Corporation, bank, etc.	2,000.14	45.86	385.26	6,579.90
<i>Licenses and permits</i>	<i>1,653.50</i>	<i>6,569.50</i>	<i>142.50</i>	<i>1,931.00</i>
<i>Fines and forfeits</i>	<i>165.00</i>	<i>136.70</i>	<i>339.00</i>	<i>79.60</i>
<i>Grants and gifts</i>	<i>20,989.95</i>	<i>18,326.75</i>	<i>14,211.85</i>	<i>20,654.25</i>
For expenses	20,989.95	9,220.08	14,211.85	20,654.25
For outlays	—	9,106.67	—	—
All other	—	40.40	—	—
Commercial	9,933.68	12,285.51	19,052.36	23,544.98
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>158.50</i>
To meet expenses	—	—	—	158.50
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,373.82</i>	<i>4,682.05</i>	<i>3,991.88</i>	<i>4,610.23</i>
<i>Departmental</i>	<i>6,789.71</i>	<i>5,274.16</i>	<i>11,832.42</i>	<i>10,100.14</i>
General government	24.00	11.70	195.83	49.35
Protection of persons and property	30.85	30.57	38.33	88.47
Health and sanitation	—	415.23	11.00	355.00
Highways	803.00	218.87	9,278.42	2,313.75
Charities	5,424.57	3,657.53	1,504.29	6,045.45
Soldiers' benefits	315.25	—	72.00	174.00
Schools	152.04	474.95	542.23	1,018.27
Libraries	—	195.96	50.00	3.60
Recreation	—	269.35	—	—
Unclassified	40.00	—	140.32	52.25
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,860.30</i>
Electric light	—	—	—	—
Water	—	—	—	5,370.25
All other	—	—	—	490.05
<i>Cemeteries</i>	<i>985.00</i>	<i>190.50</i>	<i>212.32</i>	<i>101.65</i>
<i>Interest</i>	<i>785.15</i>	<i>2,138.80</i>	<i>3,015.74</i>	<i>2,714.16</i>
On sinking funds	—	—	—	—
On trust and investment funds	396.92	443.39	1,740.96	178.27
All other	388.23	1,695.41	1,274.78	2,535.89
NON-REVENUE.	\$63,562.24	\$142,298.48	\$52,116.55	\$66,691.56
Offsets to outlays	3,300.00	720.00	4,053.72	5,122.29
<i>Departmental</i>	<i>3,300.00</i>	<i>720.00</i>	<i>4,053.72</i>	<i>5,122.29</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	50,000.00	120,000.00	35,000.00	49,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>120,000.00</i>	<i>35,000.00</i>	<i>49,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	430.00	443.39	1,817.97	146.25
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	430.00	443.39	1,817.97	146.25
Refunds	33.52	498.62	342.27	166.40
Agency, trust, and investment	9,798.72	20,636.47	10,902.59	12,256.62
<i>Taxes and licenses for State</i>	<i>2,817.50</i>	<i>8,698.85</i>	<i>5,147.85</i>	<i>5,145.00</i>
<i>Taxes for county</i>	<i>3,529.42</i>	<i>11,482.87</i>	<i>4,317.37</i>	<i>4,731.38</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,125.40</i>	<i>219.55</i>	<i>773.57</i>	<i>1,553.44</i>
All other	326.40	235.20	663.80	826.80
RECAPITULATION.				
Revenue and offsets to outlays	\$87,874.46	\$183,848.73	\$103,637.48	\$150,515.58
Premiums	—	—	—	—
Municipal indebtedness	50,000.00	120,000.00	35,000.00	49,000.00
Transfers and refunds	463.52	942.01	2,160.24	312.65
Agency, trust, and investment	9,798.72	20,636.47	10,902.59	12,256.62
Total receipts	\$148,136.70	\$325,427.21	\$151,700.31	\$212,084.85
Balance on hand, including funds	19,027.11	7,464.79	29,591.22	7,448.52
GRAND TOTAL	\$167,163.81	\$332,892.00	\$181,291.53	\$219,533.37

Graded According to Population of 1935 — Continued.

PAYMENTS.	Cheshire POPULATION 1,660	Oak Bluffs POPULATION 1,657	Sudbury POPULATION 1,638	Pembroke POPULATION 1,621
Maintenance	\$68,614.56	\$128,436.56	\$94,130.44	\$103,821.80
<i>Departmental</i>	<i>67,376.06</i>	<i>127,337.34</i>	<i>93,153.51</i>	<i>99,727.74</i>
General government	3,782.41	9,994.19	7,734.77	7,188.71
Protection of persons and property	594.84	19,536.03	6,174.26	6,613.55
Health and sanitation	1,647.29	7,789.91	1,917.99	3,054.75
Highways	13,403.41	17,353.76	27,634.36	17,269.38
Charities	22,931.97	31,723.99	13,712.26	25,232.14
Soldiers' benefits	1,500.00	982.91	1,017.06	1,668.03
Schools	22,797.71	30,128.73	28,865.04	34,171.74
Libraries	298.38	1,497.65	1,325.54	686.83
Recreation	52.05	6,966.89	366.86	203.54
Pensions	—	—	—	—
Unclassified	368.00	1,563.28	4,385.37	3,639.07
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,768.41</i>
Electric light	—	—	—	—
Water	—	—	—	3,471.74
All other	—	—	—	296.67
<i>Cemeteries</i>	<i>1,238.50</i>	<i>1,099.22</i>	<i>961.93</i>	<i>325.65</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>55.00</i>	<i>—</i>
Interest	1,058.54	4,764.19	2,039.83	9,674.86
<i>Loans, general purposes</i>	<i>1,058.54</i>	<i>4,764.19</i>	<i>2,039.83</i>	<i>2,794.86</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,880.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,061.22	13,296.47	8,298.95	14,651.09
<i>Departmental</i>	<i>7,061.22</i>	<i>12,999.05</i>	<i>8,298.95</i>	<i>14,651.09</i>
General government	346.00	520.56	—	—
Protection of persons and property	—	597.75	—	2,200.00
Health and sanitation	—	—	—	—
Highways	6,715.22	8,078.20	7,337.42	11,626.58
Charities	—	—	—	—
Schools	—	3,054.43	136.53	824.51
Libraries	—	—	—	—
Recreation	—	748.11	—	—
Unclassified	—	—	825.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>297.42</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	56,890.50	141,050.00	31,000.00	63,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>6,885.00</i>	<i>21,050.00</i>	<i>6,000.00</i>	<i>14,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>120,000.00</i>	<i>25,000.00</i>	<i>49,000.00</i>
<i>Warrants or orders, previous years</i>	<i>5.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	430.00	443.39	1,817.97	146.25
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>430.00</i>	<i>443.39</i>	<i>1,817.97</i>	<i>146.25</i>
Refunds	33.52	498.62	342.27	166.40
Agency, trust, and investment	9,863.64	20,679.72	10,961.43	12,314.89
<i>Taxes and licenses for State</i>	<i>2,817.50</i>	<i>8,698.85</i>	<i>5,147.85</i>	<i>5,145.00</i>
<i>Taxes for county</i>	<i>3,529.42</i>	<i>11,482.87</i>	<i>4,317.37</i>	<i>4,731.88</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,208.32</i>	<i>256.20</i>	<i>842.61</i>	<i>1,611.71</i>
<i>All other</i>	<i>308.40</i>	<i>241.80</i>	<i>653.69</i>	<i>826.80</i>
RECAPITULATION.				
Maintenance and interest	\$69,673.10	\$133,200.75	\$96,170.27	\$113,496.66
Permanent debt (except from sinking funds)	6,885.00	21,050.00	6,000.00	14,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,061.22	13,296.47	8,298.95	14,651.09
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,005.50	120,000.00	25,000.00	49,000.00
Transfers (except to sinking funds) and refunds	463.52	942.01	2,160.24	312.65
Agency, trust, and investment	9,863.64	20,679.72	10,961.43	12,314.89
Total payments	\$143,951.98	\$309,168.95	\$148,590.89	\$203,775.29
Balance on hand, including funds	23,211.83	23,723.05	32,700.64	15,758.08
GRAND TOTAL	\$167,163.81	\$332,892.00	\$181,291.53	\$219,533.37

¹ Includes \$1,526.25 paid from Federal grants for outlays.² Includes \$3,000 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Plainville POPULATION 1,606	Shelburne POPULATION 1,606	Newbury POPULATION 1,576	Lincoln POPULATION 1,573
REVENUE.	\$83,600.15	\$129,167.85	\$98,992.23	\$122,881.33
General	67,788.73	86,883.54	86,941.23	92,078.03
<i>Taxes</i>	<i>52,423.28</i>	<i>60,240.69</i>	<i>65,510.12</i>	<i>81,408.47</i>
Property, poll, and income	47,386.36	58,004.13	65,078.80	81,204.26
Corporation, bank, etc.	5,036.92	2,236.56	431.32	204.21
<i>Licenses and permits</i>	<i>1,899.00</i>	<i>810.50</i>	<i>333.00</i>	<i>208.00</i>
<i>Fines and forfeits</i>	<i>172.50</i>	<i>45.00</i>	<i>45.00</i>	<i>113.50</i>
<i>Grants and gifts</i>	<i>13,293.95</i>	<i>25,775.35</i>	<i>21,053.11</i>	<i>10,348.06</i>
For expenses	13,293.95	16,328.68	21,053.11	10,348.06
For outlays	—	9,446.67	—	—
<i>All other</i>	<i>—</i>	<i>12.00</i>	<i>—</i>	<i>—</i>
Commercial	15,811.42	42,284.31	12,051.00	30,803.30
<i>Special assessments</i>	<i>16.50</i>	<i>103.38</i>	<i>314.75</i>	<i>—</i>
To meet expenses	16.50	—	314.75	—
To meet outlays	—	103.38	—	—
<i>Privileges</i>	<i>4,087.81</i>	<i>4,391.60</i>	<i>4,024.49</i>	<i>6,341.06</i>
<i>Departmental</i>	<i>7,323.34</i>	<i>37,319.57</i>	<i>6,552.81</i>	<i>15,830.07</i>
General government	227.91	973.33	16.00	105.00
Protection of persons and property	70.26	32.50	86.39	24.00
Health and sanitation	—	—	—	599.20
Highways	1,570.64	4,100.08	1,821.71	2,686.35
Charities	4,832.06	6,814.15	4,180.00	1,207.55
Soldiers' benefits	120.00	—	120.00	130.00
Schools	295.80	25,352.48	305.00	513.43
Libraries	5.20	4.93	8.71	79.54
Recreation	—	—	—	475.00
Unclassified	201.47	42.10	15.00	110.00
<i>Public service enterprises</i>	<i>3,529.59</i>	<i>—</i>	<i>—</i>	<i>15,419.27</i>
Electric light	—	—	—	—
Water	3,529.59	—	—	15,419.27
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>120.00</i>
<i>Interest</i>	<i>854.18</i>	<i>469.76</i>	<i>1,158.95</i>	<i>3,092.90</i>
On sinking funds	—	—	—	—
On trust and investment funds	21.98	116.53	—	1,670.22
All other	832.20	353.23	1,158.95	1,422.68
NON-REVENUE.	\$15,600.80	\$31,742.37	\$76,610.79	\$47,835.51
Offsets to outlays	—	2,855.22	3,855.00	4,870.76
<i>Departmental</i>	<i>—</i>	<i>2,855.22</i>	<i>3,855.00</i>	<i>4,738.26</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>132.50</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	16,000.00	65,000.00	20,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>10,000.00</i>	<i>65,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	113.98	116.53	—	290.06
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>113.98</i>	<i>116.53</i>	<i>—</i>	<i>290.06</i>
Refunds	212.83	251.32	170.09	863.04
Agency, trust, and investment	5,273.99	12,519.30	7,585.70	21,811.65
<i>Taxes and licenses for State</i>	<i>3,185.00</i>	<i>5,283.78</i>	<i>4,042.60</i>	<i>5,880.52</i>
<i>Taxes for county</i>	<i>1,554.19</i>	<i>6,911.58</i>	<i>3,170.40</i>	<i>4,934.14</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>5.34</i>	<i>—</i>	<i>10,252.39</i>
<i>All other</i>	<i>534.80</i>	<i>318.60</i>	<i>372.80</i>	<i>744.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$83,600.15	\$132,028.07	\$102,847.23	\$127,752.09
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	16,000.00	65,000.00	20,000.00
Transfers and refunds	326.81	367.85	170.09	1,153.10
Agency, trust, and investment	5,273.99	12,519.30	7,585.70	21,811.65
Total receipts	\$99,200.95	\$160,910.22	\$175,603.02	\$170,716.84
<i>Balance on hand, including funds</i>	<i>17,765.56</i>	<i>22,536.46</i>	<i>8,813.16</i>	<i>64,964.29</i>
GRAND TOTAL	\$116,966.51	\$183,446.68	\$184,416.18	\$235,681.13

1 Includes \$3.75 from administration of trust funds.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Plainville POPULATION 1,606	Shelburne POPULATION 1,606	Newbury POPULATION 1,576	Lincoln POPULATION 1,573
Maintenance	\$72,633.93	\$109,180.94	\$91,683.83	\$105,899.26
<i>Departmental</i>	<i>69,378.93</i>	<i>109,161.74</i>	<i>91,611.83</i>	<i>97,501.13</i>
General government	3,837.41	5,330.56	3,942.37	8,012.44
Protection of persons and property	5,008.47	2,753.55	7,223.58	5,933.06
Health and sanitation	983.60	1,817.87	2,736.41	3,399.05
Highways	17,033.92	27,715.19	20,365.52	25,809.35
Charities	13,323.84	17,670.49	23,541.80	11,538.36
Soldiers' benefits	478.57	51.90	878.07	553.00
Schools	25,961.73	51,697.02	29,478.43	37,807.58
Libraries	498.37	1,273.96	707.90	1,677.81
Recreation	377.29	451.12	410.63	1,281.14
Pensions	—	—	—	—
Unclassified	1,875.73	400.08	2,327.12	1,489.34
<i>Public service enterprises</i>	<i>3,255.00</i>	<i>—</i>	<i>—</i>	<i>7,578.70</i>
Electric light	—	—	—	—
Water	3,255.00	—	—	7,578.70
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>19.20</i>	<i>72.00</i>	<i>809.43</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
Interest	223.62	662.67	562.07	37.50
<i>Loans, general purposes</i>	<i>167.62</i>	<i>662.67</i>	<i>562.07</i>	<i>37.50</i>
<i>Loans, public service enterprises</i>	<i>66.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	898.24	25,900.03	4,287.11	8,994.36
<i>Departmental</i>	<i>898.24</i>	<i>25,900.03</i>	<i>4,287.11</i>	<i>6,780.65</i>
General government	—	86.00	2,564.75	1,040.00
Protection of persons and property	—	—	—	—
Health and sanitation	57.34	4,519.84	—	—
Highways	399.00	5,088.21	1,611.16	5,740.65
Charities	—	—	111.20	—
Schools	395.58	1,057.74	—	—
Libraries	—	—	—	—
Recreation	46.32	15,148.24	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,213.71</i>
Electric light	—	—	—	—
Water	—	—	—	2,213.71
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	12,400.00	13,000.00	77,000.00	20,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,400.00</i>	<i>13,000.00</i>	<i>2,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>10,000.00</i>	<i>75,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	113.98	116.53	—	290.06
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>113.98</i>	<i>116.53</i>	<i>—</i>	<i>290.06</i>
Refunds	212.83	251.32	170.09	863.04
Agency, trust, and investment	5,273.99	12,517.50	7,555.10	22,723.41
<i>Taxes and licenses for State</i>	<i>3,185.00</i>	<i>5,283.78</i>	<i>4,042.50</i>	<i>5,880.52</i>
<i>Taxes for county</i>	<i>1,554.19</i>	<i>6,911.58</i>	<i>3,170.40</i>	<i>4,934.14</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>3.54</i>	<i>—</i>	<i>11,165.35</i>
<i>All other</i>	<i>534.80</i>	<i>318.60</i>	<i>342.20</i>	<i>743.40</i>
RECAPITULATION.				
Maintenance and interest	\$72,857.55	\$109,843.61	\$92,245.90	\$105,936.76
Permanent debt (except from sinking funds)	2,400.00	13,000.00	2,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	898.24	25,900.03	4,287.11	8,994.36
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	10,000.00	75,000.00	20,000.00
Transfers (except to sinking funds) and refunds	326.81	367.85	170.09	1,153.10
Agency, trust, and investment	5,273.99	12,517.50	7,555.10	22,723.41
Total payments	\$91,756.59	\$161,628.99	\$181,258.20	\$158,807.63
Balance on hand, including funds	25,209.92	21,817.69	3,157.98	76,873.50
GRAND TOTAL	\$116,966.51	\$183,446.68	\$184,416.18	\$235,681.13

¹ Includes \$40.14 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Carver POPULATION 1,559	Sterling POPULATION 1,556	Colrain POPULATION 1,554	Buckland POPULATION 1,540
REVENUE.	\$87,563.76	\$155,977.30	\$91,896.50	\$108,413.99
General	78,500.29	105,192.57	79,688.07	95,403.76
<i>Taxes</i>	<i>57,964.60</i>	<i>75,765.94</i>	<i>49,859.90</i>	<i>78,477.61</i>
Property, poll, and income	56,267.12	75,058.33	43,942.19	75,872.13
Corporation, bank, etc.	1,697.48	697.61	5,917.71	2,605.48
<i>Licenses and permits</i>	<i>129.25</i>	<i>1,729.50</i>	<i>350.60</i>	<i>376.50</i>
<i>Fines and forfeits</i>	<i>37.00</i>	<i>164.50</i>	<i>288.00</i>	<i>12.50</i>
<i>Grants and gifts</i>	<i>20,369.44</i>	<i>27,552.63</i>	<i>29,143.93</i>	<i>16,537.15</i>
For expenses	20,369.44	27,552.63	28,743.93	16,537.15
For outlays	—	—	400.00	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>46.74</i>	<i>—</i>
Commercial	9,063.47	50,784.73	12,208.43	13,010.23
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,463.53</i>	<i>4,687.32</i>	<i>2,671.30</i>	<i>3,285.84</i>
<i>Departmental</i>	<i>4,677.50</i>	<i>13,204.91</i>	<i>8,233.24</i>	<i>9,319.53</i>
General government	113.00	393.30	30.18	327.10
Protection of persons and property	30.35	114.77	47.80	25.68
Health and sanitation	350.71	505.79	.25	—
Highways	213.28	5,499.24	3,019.16	2,042.00
Charities	3,404.47	5,722.52	4,124.12	5,139.30
Soldiers' benefits	70.00	180.00	—	—
Schools	449.85	736.68	1,000.23	1,485.24
Libraries	10.02	41.45	11.50	2.60
Recreation	—	—	—	—
Unclassified	35.82	11.16	—	297.61
<i>Public service enterprises</i>	<i>—</i>	<i>29,425.38</i>	<i>—</i>	<i>—</i>
Electric light	—	26,271.17	—	—
Water	—	3,154.21	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>477.68</i>	<i>1,210.56</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>444.76</i>	<i>2,266.56</i>	<i>1,303.89</i>	<i>404.86</i>
On sinking funds	—	—	—	—
On trust and investment funds	84.60	1,265.62	710.33	157.34
All other	360.16	990.94	593.56	247.52
NON-REVENUE.	\$37,578.38	\$68,713.31	\$23,833.25	\$35,110.30
Offsets to outlays	4,654.63	7,384.79	—	7,100.00
<i>Departmental</i>	<i>4,654.63</i>	<i>7,384.79</i>	<i>—</i>	<i>7,100.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	20,000.00	50,000.00	15,000.00	15,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>50,000.00</i>	<i>15,000.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	235.76	1,514.23	745.89	120.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>235.76</i>	<i>1,514.23</i>	<i>745.89</i>	<i>120.00</i>
Refunds	77.17	586.66	191.20	92.73
Agency, trust, and investment	12,610.82	9,227.63	7,896.16	12,797.57
<i>Taxes and licenses for State</i>	<i>5,529.54</i>	<i>3,675.00</i>	<i>2,949.09</i>	<i>5,270.72</i>
<i>Taxes for county</i>	<i>5,069.33</i>	<i>3,439.93</i>	<i>3,857.63</i>	<i>6,911.58</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,358.85</i>	<i>1,565.90</i>	<i>264.34</i>	<i>220.07</i>
<i>All other</i>	<i>653.10</i>	<i>546.80</i>	<i>825.10</i>	<i>395.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$92,218.39	\$163,362.09	\$91,896.50	\$115,513.99
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	50,000.00	15,000.00	15,000.00
Transfers and refunds	312.93	2,100.89	937.09	212.73
Agency, trust, and investment	12,610.82	9,227.63	7,896.16	12,797.57
Total receipts	\$125,142.14	\$224,690.61	\$115,729.75	\$143,524.29
<i>Ba'ance on hand, including funds</i>	<i>34,137.88</i>	<i>12,136.30</i>	<i>12,054.14</i>	<i>12,229.24</i>
GRAND TOTAL	\$159,280.02	\$236,826.91	\$127,783.89	\$155,753.53

Graded According to Population of 1935 — Continued.

PAYMENTS.	Carver POPULATION 1,559	Sterling POPULATION 1,556	Colrain POPULATION 1,554	Buckland POPULATION 1,540
Maintenance	\$89,981.16	\$126,613.11	\$88,298.77	\$82,072.98
<i>Departmental</i>	<i>88,671.79</i>	<i>103,397.44</i>	<i>88,198.77</i>	<i>82,072.98</i>
General government	7,022.65	6,128.27	3,179.89	3,513.48
Protection of persons and property	5,626.01	6,548.62	586.60	2,074.50
Health and sanitation	2,645.90	3,729.17	2,150.75	1,342.50
Highways	21,621.30	28,541.81	27,397.01	22,692.97
Charities	19,359.39	21,262.43	16,636.86	17,956.96
Soldiers' benefits	735.85	695.00	1,620.06	425.98
Schools	29,970.75	32,903.88	33,989.28	29,567.35
Libraries	510.48	1,285.58	950.71	991.59
Recreation	568.45	52.01	68.30	366.04
Pensions	—	—	—	—
Unclassified	611.01	2,250.67	1,619.31	3,141.61
<i>Public service enterprises</i>	<i>—</i>	<i>21,420.33</i>	<i>—</i>	<i>—</i>
Electric light	—	19,357.28	—	—
Water	—	2,063.05	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,309.37</i>	<i>1,795.34</i>	<i>100.00</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	168.33	3,244.69	258.37	81.70
<i>Loans, general purposes</i>	<i>168.33</i>	<i>1,355.19</i>	<i>258.37</i>	<i>81.70</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,389.50</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,817.72	21,780.23	3,449.26	9,280.45
<i>Departmental</i>	<i>7,461.42</i>	<i>14,992.28</i>	<i>3,449.26</i>	<i>9,280.45</i>
General government	—	85.00	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	6,830.71	14,907.28	3,239.98	9,227.41
Charities	—	—	—	—
Schools	630.71	—	209.28	53.04
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>6,787.95</i>	<i>—</i>	<i>—</i>
Electric light	—	1,986.00	—	—
Water	—	4,801.95	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>356.30</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	22,000.00	58,400.00	17,000.00	15,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>18,400.00</i>	<i>2,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>50,000.00</i>	<i>15,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	235.76	1,514.23	745.89	120.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>235.76</i>	<i>1,514.23</i>	<i>745.89</i>	<i>120.00</i>
Refunds	77.17	586.66	191.20	92.73
Agency, trust, and investment	12,195.96	8,813.32	7,660.60	12,828.31
<i>Taxes and licenses for State</i>	<i>5,529.54</i>	<i>3,675.00</i>	<i>2,949.09</i>	<i>5,270.72</i>
<i>Taxes for county</i>	<i>5,069.33</i>	<i>3,439.93</i>	<i>3,857.63</i>	<i>6,911.53</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>942.19</i>	<i>1,151.59</i>	<i>28.78</i>	<i>257.41</i>
<i>All other</i>	<i>654.90</i>	<i>546.80</i>	<i>825.10</i>	<i>388.60</i>
RECAPITULATION.				
Maintenance and interest	\$90,149.49	\$129,857.80	\$88,557.14	\$82,154.68
Permanent debt (except from sinking funds)	2,000.00	18,400.00	2,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,817.72	21,780.23	3,449.26	9,280.45
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	50,000.00	15,000.00	15,000.00
Transfers (except to sinking funds) and refunds	312.93	2,100.89	937.09	212.73
Agency, trust, and investment	12,195.96	8,813.32	7,660.60	12,828.31
Total payments	\$132,476.10	\$220,952.24	\$117,604.09	\$119,476.17
<i>Balance on hand, including funds</i>	<i>26,803.92</i>	<i>15,874.67</i>	<i>10,179.80</i>	<i>36,277.36</i>
GRAND TOTAL	\$159,280.02	\$236,826.91	\$127,783.89	\$155,753.53

¹ Includes \$1,242.04 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Southwick POPULATION 1,540	Littleton POPULATION 1,530	Sandwich POPULATION 1,516	Rowley POPULATION 1,495
REVENUE.	\$117,927.80	\$136,108.49	\$109,729.37	\$87,445.75
General	98,865.81	81,327.01	94,779.61	57,595.92
<i>Taxes</i>	<i>70,286.46</i>	<i>55,610.13</i>	<i>72,750.20</i>	<i>38,996.94</i>
Property, poll, and income	69,411.74	51,828.33	72,726.51	38,979.05
Corporation, bank, etc.	874.72	3,781.80	23.69	17.89
<i>Licenses and permits</i>	<i>3,438.50</i>	<i>239.04</i>	<i>1,040.50</i>	<i>68.00</i>
<i>Fines and forfeits</i>	<i>178.60</i>	<i>165.55</i>	<i>50.00</i>	<i>80.00</i>
<i>Grants and gifts</i>	<i>24,962.25</i>	<i>25,312.29</i>	<i>20,886.16</i>	<i>18,460.98</i>
For expenses	24,962.25	10,312.29	20,886.16	18,450.98
For outlays	—	15,000.00	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>52.75</i>	<i>—</i>
Commercial	19,061.99	54,781.48	14,949.76	29,849.83
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>75.56</i>	<i>398.14</i>
To meet expenses	—	—	75.56	398.14
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,552.65</i>	<i>5,379.51</i>	<i>3,402.67</i>	<i>2,359.91</i>
<i>Departmental</i>	<i>7,249.69</i>	<i>4,581.62</i>	<i>8,038.59</i>	<i>7,974.96</i>
General government	128.19	342.42	71.04	93.75
Protection of persons and property	26.67	65.57	101.21	129.69
Health and sanitation	13.79	450.32	295.21	268.23
Highways	3,639.78	3,197.50	881.14	1,337.49
Charities	2,639.82	61.38	6,250.13	5,512.99
Soldiers' benefits	240.00	—	—	394.00
Schools	549.58	378.65	399.82	—
Libraries	11.01	80.40	40.04	29.51
Recreation	—	—	—	—
Unclassified . . . . .	.85	5.28	—	209.30
<i>Public service enterprises</i>	<i>4,908.24</i>	<i>40,026.86</i>	<i>—</i>	<i>17,735.73</i>
Electric light	—	31,364.73	—	17,735.73
Water	4,908.24	8,662.13	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>403.00</i>	<i>762.09</i>	<i>58.16</i>	<i>465.64</i>
<i>Interest</i>	<i>2,948.41</i>	<i>4,031.40</i>	<i>3,374.78</i>	<i>915.55</i>
On sinking funds	—	—	—	—
On trust and investment funds	448.09	3,175.49	1,942.89	113.01
All other	2,500.32	855.91	1,431.89	802.54
NON-REVENUE.	\$131,381.62	\$50,886.77	\$74,377.27	\$38,705.94
Offsets to outlays	5,600.00	3,683.02	3,000.00	3,991.47
<i>Departmental</i>	<i>5,600.00</i>	<i>3,662.02</i>	<i>3,000.00</i>	<i>3,702.51</i>
<i>Public service enterprises</i>	<i>—</i>	<i>21.00</i>	<i>—</i>	<i>288.96</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	117,133.01	14,000.00	51,871.87	20,000.00
<i>Loans, general purposes</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>1,133.01</i>	<i>—</i>	<i>1,871.87</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>110,000.00</i>	<i>14,000.00</i>	<i>50,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	454.19	2,073.06	5,023.80	1,745.03
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>454.19</i>	<i>2,073.06</i>	<i>5,023.80</i>	<i>1,745.03</i>
Refunds	203.18	16,802.88	253.07	31.90
Agency, trust, and investment	7,991.24	14,327.81	14,228.53	12,937.54
<i>Taxes and licenses for State</i>	<i>3,920.60</i>	<i>5,267.50</i>	<i>4,777.50</i>	<i>2,817.50</i>
<i>Taxes for county</i>	<i>3,289.87</i>	<i>4,420.17</i>	<i>8,061.13</i>	<i>2,209.67</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>342.17</i>	<i>4,065.34</i>	<i>1,102.50</i>	<i>7,662.37</i>
<i>All other</i>	<i>438.60</i>	<i>574.80</i>	<i>287.40</i>	<i>248.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$123,527.80	\$139,791.51	\$112,729.37	\$91,437.22
Premiums	—	—	—	—
Municipal indebtedness	117,133.01	14,000.00	51,871.87	20,000.00
Transfers and refunds	657.37	18,875.94	5,276.87	1,776.93
Agency, trust, and investment	7,991.24	14,327.81	14,228.53	12,937.54
Total receipts	\$249,309.42	\$186,995.26	\$184,106.64	\$126,151.69
<i>Balance on hand, including funds</i>	<i>45,689.76</i>	<i>34,795.82</i>	<i>12,206.48</i>	<i>12,712.85</i>
GRAND TOTAL	\$294,999.18	\$221,791.08	\$196,313.12	\$138,864.54

Graded According to Population of 1935 — Continued.

PAYMENTS.	Southwick POPULATION 1,540	Littleton POPULATION 1,530	Sandwich POPULATION 1,516	Rowley POPULATION 1,495
Maintenance	\$94,436.27	\$106,724.25	\$96,085.65	\$82,409.04
<i>Departmental</i>	<i>90,750.63</i>	<i>76,355.86</i>	<i>95,790.11</i>	<i>69,386.11</i>
General government	6,476.25	6,195.58	7,801.53	3,080.80
Protection of persons and property	3,903.73	7,368.16	4,837.42	3,575.45
Health and sanitation	1,975.46	2,923.54	4,115.36	1,676.38
Highways	21,849.66	20,431.90	20,910.42	14,152.57
Charities	20,126.10	6,325.01	23,124.35	21,233.39
Soldiers' benefits	527.10	—	9.00	887.92
Schools	32,664.03	28,337.51	30,528.31	23,263.91
Libraries	564.52	2,397.49	2,592.69	735.49
Recreation	222.56	737.91	573.21	60.40
Pensions	—	—	—	—
Unclassified	2,441.22	1,638.76	1,297.82	1,319.80
<i>Public service enterprises</i>	<i>2,169.10</i>	<i>29,687.75</i>	<i>—</i>	<i>11,611.99</i>
Electric light	—	26,705.63	—	11,611.99
Water	2,169.10	2,982.12	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,470.54</i>	<i>673.39</i>	<i>125.04</i>	<i>810.94</i>
Administration of trust funds	46.00	7.25	170.50	—
Interest	5,402.07	970.44	1,214.31	530.32
<i>Loans, general purposes</i>	<i>2,007.07</i>	<i>550.44</i>	<i>1,214.31</i>	<i>474.32</i>
<i>Loans, public service enterprises</i>	<i>3,395.00</i>	<i>420.00</i>	<i>—</i>	<i>56.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	20,557.75	16,900.97	2,253.86	8,778.98
<i>Departmental</i>	<i>18,181.20</i>	<i>9,476.16</i>	<i>2,253.86</i>	<i>4,359.96</i>
General government	—	—	47.50	168.50
Protection of persons and property	—	3,390.00	—	—
Health and sanitation	—	—	—	—
Highways	11,360.64	5,684.59	1,657.05	4,091.46
Charities	—	—	—	—
Schools	6,820.56	77.11	549.31	—
Libraries	—	—	—	—
Recreation	—	324.46	—	100.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,376.55</i>	<i>6,004.01</i>	<i>—</i>	<i>4,419.02</i>
Electric light	—	5,218.10	—	4,419.02
Water	2,376.55	785.91	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,420.80</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	118,896.88	18,500.00	59,879.75	21,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2 17,763.87</i>	<i>4,500.00</i>	<i>8,007.88</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>1,133.01</i>	<i>—</i>	<i>1,871.87</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>14,000.00</i>	<i>50,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	454.19	2,073.06	5,023.80	1,745.03
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>454.19</i>	<i>2,073.06</i>	<i>5,023.80</i>	<i>1,745.03</i>
Refunds	203.18	16,802.88	253.07	31.90
Agency, trust, and investment	7,942.87	12,505.82	14,097.62	12,967.97
<i>Taxes and licenses for State</i>	<i>3,920.60</i>	<i>5,267.50</i>	<i>4,777.50</i>	<i>2,817.50</i>
<i>Taxes for county</i>	<i>3,289.87</i>	<i>4,420.17</i>	<i>8,061.13</i>	<i>2,209.67</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>293.80</i>	<i>2,243.35</i>	<i>971.59</i>	<i>7,692.80</i>
<i>All other</i>	<i>438.60</i>	<i>574.80</i>	<i>287.40</i>	<i>248.90</i>

RECAPITULATION.

Maintenance and interest	\$99,838.34	\$107,694.69	\$97,299.96	\$82,939.36
Permanent debt (except from sinking funds) ² 17,763.87	4,500.00	8,007.88	1,000.00	—
Sinking fund requirements from revenue	20,557.75	16,900.97	2,253.86	8,778.98
Outlays	—	—	—	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	1,133.01	—	1,871.87	—
Temporary loans	100,000.00	14,000.00	50,000.00	20,000.00
Transfers (except to sinking funds) and refunds	657.37	18,875.94	5,276.87	1,776.93
Agency, trust, and investment	7,942.87	12,505.82	14,097.62	12,967.97
Total payments	\$247,893.21	\$174,477.42	\$178,808.06	\$127,463.24
<i>Balance on hand, including funds</i>	<i>47,005.97</i>	<i>47,313.66</i>	<i>17,505.06</i>	<i>11,401.30</i>
GRAND TOTAL	\$294,899.18	\$221,791.08	\$196,313.12	\$138,864.54

¹ Includes \$520 paid from proceeds of sale of electric light plant.² Includes \$1,800 paid from proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Essex POPULATION 1,486	West Newbury POPULATION 1,475	Lakeville POPULATION 1,443	Orleans POPULATION 1,425
REVENUE.	\$88,937.74	\$100,854.72	\$73,429.61	\$112,097.16
General	73,277.76	84,602.06	64,171.45	95,202.74
<i>Taxes</i>	<i>59,299.58</i>	<i>51,308.01</i>	<i>41,711.82</i>	<i>87,429.86</i>
Property, poll, and income	58,756.52	51,145.98	41,649.52	87,429.86
Corporation, bank, etc.	543.06	162.03	62.30	—
<i>Licenses and permits</i>	<i>1,971.50</i>	<i>90.50</i>	<i>611.50</i>	<i>1,715.50</i>
<i>Fines and forfeits</i>	<i>561.08</i>	<i>5.00</i>	—	<i>35.00</i>
<i>Grants and gifts</i>	<i>11,445.60</i>	<i>33,198.55</i>	<i>21,848.13</i>	<i>6,018.88</i>
For expenses	11,445.60	20,474.74	21,848.13	6,018.88
For outlays	—	12,723.81	—	—
<i>All other</i>	—	—	—	<i>3.50</i>
Commercial	15,659.98	16,252.66	9,258.16	16,894.42
<i>Special assessments</i>	—	—	<i>212.72</i>	<i>434.33</i>
To meet expenses	—	—	212.72	434.33
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,124.75</i>	<i>2,316.77</i>	<i>3,038.87</i>	<i>4,549.97</i>
<i>Departmental</i>	<i>3,360.68</i>	<i>8,706.85</i>	<i>5,641.65</i>	<i>10,052.95</i>
General government	178.25	211.59	17.50	726.38
Protection of persons and property	109.30	391.79	113.37	544.04
Health and sanitation	44.29	475.80	1.70	289.74
Highways	1,000.00	555.85	11.00	64.90
Charities	1,371.82	5,868.90	5,375.47	4,426.01
Soldiers' benefits	516.00	584.00	100.00	—
Schools	1.00	601.35	—	3,982.18
Libraries	63.80	15.57	10.64	131.36
Recreation	—	2.00	—	62.35
Unclassified	76.22	—	11.97	25.99
<i>Public service enterprises</i>	<i>5,712.00</i>	<i>3,719.45</i>	—	<i>65.00</i>
Electric light	—	—	—	—
Water	—	3,719.45	—	—
All other	5,712.00	—	—	65.00
<i>Cemeteries</i>	<i>502.50</i>	—	—	<i>1.00</i>
<i>Interest</i>	<i>2,960.05</i>	<i>1,509.59</i>	<i>365.42</i>	<i>1,791.17</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,391.39	467.25	5.10	487.76
All other	1,568.66	1,042.34	360.32	1,303.41
NON-REVENUE.	\$38,639.58	\$72,446.63	\$18,992.12	\$52,831.93
Offsets to outlays	—	4,739.00	2,100.00	4,438.39
<i>Departmental</i>	—	<i>4,739.00</i>	<i>2,100.00</i>	<i>4,438.39</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	25,000.00	60,800.00	10,000.00	30,000.00
<i>Loans, general purposes</i>	—	<i>4,800.00</i>	—	—
<i>Loans, public service enterprises</i>	—	<i>1,000.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>55,000.00</i>	<i>10,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	759.17	386.89	—	412.99
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	759.17	386.89	—	412.99
Refunds	123.48	401.22	154.91	385.61
Agency, trust, and investment	12,756.93	6,119.52	6,737.21	17,594.94
<i>Taxes and licenses for State</i>	<i>3,677.96</i>	<i>2,817.50</i>	<i>2,817.50</i>	<i>6,378.03</i>
<i>Taxes for county</i>	<i>2,882.18</i>	<i>2,209.68</i>	<i>2,590.99</i>	<i>10,748.16</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>6,069.59</i>	<i>812.54</i>	<i>717.92</i>	<i>137.85</i>
<i>All other</i>	<i>127.20</i>	<i>279.80</i>	<i>610.80</i>	<i>331.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$88,937.74	\$105,593.72	\$75,529.61	\$116,535.55
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	60,800.00	10,000.00	30,000.00
Transfers and refunds	882.65	788.11	154.91	798.60
Agency, trust, and investment	12,756.93	6,119.52	6,737.21	17,594.94
Total receipts	\$127,577.32	\$173,301.35	\$92,421.73	\$164,929.09
<i>Balance on hand, including funds</i>	<i>8,297.00</i>	<i>33,035.58</i>	<i>9,371.05</i>	<i>29,425.63</i>
GRAND TOTAL	\$135,874.32	\$206,336.93	\$101,792.78	\$194,354.72

Graded According to Population of 1935 — Continued.

PAYMENTS.	Essex POPULATION 1,486	West Newbury POPULATION 1,475	Lakeville POPULATION 1,443	Orleans POPULATION 1,425
Maintenance	\$76,074.30	\$77,821.75	\$71,250.08	\$92,467.57
<i>Departmental</i>	<i>73,643.99</i>	<i>76,577.22</i>	<i>71,250.08</i>	<i>92,175.91</i>
General government	6,202.38	3,947.00	2,854.35	10,529.85
Protection of persons and property	5,333.13	3,380.65	2,579.92	7,082.67
Health and sanitation	2,085.83	2,015.59	1,491.96	4,445.39
Highways	7,610.96	13,496.45	10,529.07	11,918.05
Charities	20,808.51	27,393.57	23,248.21	15,554.87
Soldiers' benefits	2,470.46	1,297.39	449.91	867.82
Schools	23,781.56	22,056.43	28,448.54	32,075.97
Libraries	1,303.32	694.55	900.00	1,557.99
Recreation	149.17	113.48	57.28	4,570.14
Pensions	—	—	—	—
Unclassified	3,898.67	2,182.11	690.84	3,573.16
<i>Public service enterprises</i>	<i>1,363.46</i>	<i>1,239.53</i>	—	<i>168.61</i>
Electric light	—	—	—	—
Water	—	1,239.53	—	—
All other	1,363.46	—	—	168.61
<i>Cemeteries</i>	<i>1,051.84</i>	—	—	<i>123.05</i>
<i>Administration of trust funds</i>	<i>15.01</i>	<i>5.00</i>	—	—
Interest	755.13	2,338.12	66.66	115.00
<i>Loans, general purposes</i>	<i>755.13</i>	<i>250.82</i>	<i>66.66</i>	<i>115.00</i>
<i>Loans, public service enterprises</i>	—	<i>2,087.30</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	8,084.91	33,988.06	2,823.24	25,460.92
<i>Departmental</i>	<i>7,464.82</i>	<i>8,509.57</i>	<i>2,823.24</i>	<i>25,460.92</i>
General government	225.00	13.50	—	499.36
Protection of persons and property	1,800.00	152.40	—	3,382.13
Health and sanitation	—	—	—	273.24
Highways	5,281.32	8,052.91	2,800.00	18,260.14
Charities	—	29.42	—	1,456.70
Schools	—	261.34	23.24	864.49
Libraries	—	—	—	—
Recreation	—	—	—	724.86
Unclassified	158.50	—	—	—
<i>Public service enterprises</i>	<i>620.09</i>	<i>25,478.49</i>	—	—
Electric light	—	—	—	—
Water	—	25,478.49	—	—
All other	620.09	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	31,000.00	69,000.00	10,000.00	30,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>6,000.00</i>	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>69,000.00</i>	<i>10,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	759.17	386.89	—	412.99
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>759.17</i>	<i>386.89</i>	—	<i>412.99</i>
Refunds	123.48	401.22	154.91	385.61
Agency, trust, and investment	12,861.31	6,185.48	6,750.91	17,717.34
<i>Taxes and licenses for State</i>	<i>3,677.96</i>	<i>2,817.50</i>	<i>2,817.50</i>	<i>6,378.03</i>
<i>Taxes for county</i>	<i>2,882.18</i>	<i>2,209.68</i>	<i>2,590.99</i>	<i>10,748.16</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>6,165.57</i>	<i>865.90</i>	<i>725.02</i>	<i>259.75</i>
<i>All other</i>	<i>135.60</i>	<i>292.40</i>	<i>617.40</i>	<i>331.40</i>
RECAPITULATION.				
Maintenance and interest	\$76,829.43	\$80,159.87	\$71,316.74	\$92,582.57
Permanent debt (except from sinking funds)	6,000.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,084.91	33,988.06	2,823.24	25,460.92
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	69,000.00	10,000.00	30,000.00
Transfers (except to sinking funds) and refunds	882.65	788.11	154.91	798.60
Agency, trust, and investment	12,861.31	6,185.48	6,750.91	17,717.34
Total payments	\$129,658.30	\$190,121.52	\$91,045.80	\$166,559.43
<i>Balance on hand, including funds</i>	<i>6,216.02</i>	<i>16,215.41</i>	<i>10,746.98</i>	<i>27,795.29</i>
GRAND TOTAL	\$135,874.32	\$206,336.93	\$101,792.78	\$194,354.72

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Edgartown POPULATION 1,399	Chester POPULATION 1,362	Boylston POPULATION 1,361	Huntington POPULATION 1,345
REVENUE.	\$119,421.29	\$113,776.34	\$91,201.80	\$71,910.06
General	105,859.95	76,466.38	69,808.34	61,931.50
<i>Taxes</i>	<i>96,298.77</i>	<i>48,958.00</i>	<i>47,121.10</i>	<i>43,467.61</i>
Property, poll, and income	95,971.17	45,641.40	47,099.16	42,519.59
Corporation, bank, etc.	327.60	3,316.60	21.94	948.02
<i>Licenses and permits</i>	<i>2,444.00</i>	<i>1,656.50</i>	<i>18.00</i>	<i>1,304.00</i>
<i>Fines and forfeits</i>	<i>145.00</i>	<i>48.00</i>	<i>55.00</i>	<i>100.65</i>
<i>Grants and gifts</i>	<i>6,939.75</i>	<i>25,803.88</i>	<i>22,614.24</i>	<i>17,059.24</i>
For expenses	6,939.75	22,063.88	22,519.40	17,059.24
For outlays	—	3,740.00	94.84	—
All other	32.43	—	—	—
Commercial	13,561.34	37,309.96	21,393.46	9,978.56
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,397.13</i>	<i>1,718.76</i>	<i>2,110.79</i>	<i>1,747.50</i>
<i>Departmental</i>	<i>8,441.34</i>	<i>9,962.55</i>	<i>1,163.54</i>	<i>6,816.77</i>
General government	58.95	199.20	96.54	—
Protection of persons and property	57.44	41.70	4.20	45.38
Health and sanitation	—	—	168.90	—
Highways	2,964.28	1,279.00	124.90	—
Charities	5,099.00	4,061.47	363.56	2,659.24
Soldiers' benefits	—	—	—	—
Schools	—	4,261.72	—	4,109.74
Libraries	261.67	30.95	22.10	—
Recreation	—	88.51	—	—
Unclassified	—	88.51	373.34	2.41
<i>Public service enterprises</i>	<i>—</i>	<i>24,321.87</i>	<i>16,044.28</i>	<i>—</i>
Electric light	—	21,568.14	16,044.28	—
Water	—	2,753.73	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>798.63</i>	<i>182.35</i>	<i>535.00</i>	<i>—</i>
<i>Interest</i>	<i>924.24</i>	<i>1,124.43</i>	<i>1,549.85</i>	<i>1,414.29</i>
On sinking funds	—	—	—	—
On trust and investment funds	75.99	41.68	293.38	653.90
All other	848.25	1,082.75	1,256.47	760.39
NON-REVENUE.	\$26,159.71	\$41,604.57	\$42,787.61	\$44,076.38
Offsets to outlays	129.50	10,923.02	5,640.00	3,225.00
<i>Departmental</i>	<i>129.50</i>	<i>10,923.02</i>	<i>5,640.00</i>	<i>3,225.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,000.00	25,000.00	30,067.05	35,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>25,000.00</i>	<i>30,000.00</i>	<i>35,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>67.05</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	3.50	271.18	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	3.50	271.18	—
Refunds	411.63	19.79	1,026.35	99.90
Agency, trust, and investment	20,618.58	5,658.26	5,783.03	5,751.48
<i>Taxes and licenses for State</i>	<i>8,109.99</i>	<i>2,817.50</i>	<i>1,960.00</i>	<i>2,088.94</i>
<i>Taxes for county</i>	<i>10,674.20</i>	<i>2,364.59</i>	<i>1,834.63</i>	<i>3,345.93</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Reimbursing and other permanent funds</i>	<i>1,663.39</i>	<i>222.97</i>	<i>1,648.20</i>	<i>7.53</i>
All other	171.00	253.20	340.20	309.08
RECAPITULATION.				
Revenue and offsets to outlays	\$119,550.79	\$124,699.36	\$96,841.80	\$75,135.06
Premiums	—	—	—	—
Municipal indebtedness	5,000.00	25,000.00	30,067.05	35,000.00
Transfers and refunds	411.63	23.29	1,297.53	99.90
Agency, trust, and investment	20,618.58	5,658.26	5,783.03	5,751.48
Total receipts	\$145,581.00	\$155,380.91	\$133,989.41	\$115,986.44
<i>Balance on hand, including funds</i>	<i>24,404.35</i>	<i>38,434.84</i>	<i>3,990.68</i>	<i>8,331.87</i>
GRAND TOTAL	\$169,985.35	\$193,815.75	\$137,980.09	\$124,318.31

Graded According to Population of 1935 — Continued.

PAYMENTS.	Edgartown POPULATION 1,399	Chester POPULATION 1,362	Boylston POPULATION 1,361	Huntington POPULATION 1,345
Maintenance	\$88,762.34	\$94,685.71	\$75,828.87	\$62,202.51
<i>Departmental</i>	<i>87,084.04</i>	<i>79,064.92</i>	<i>62,360.11</i>	<i>62,199.51</i>
General government	7,983.70	5,798.45	3,040.08	3,421.33
Protection of persons and property	12,773.15	1,451.33	2,434.53	1,432.90
Health and sanitation	2,283.30	1,450.91	2,010.44	632.00
Highways	8,744.46	19,283.07	18,300.49	13,955.61
Charities	24,589.67	16,309.42	9,492.02	16,387.50
Soldiers' benefits	318.80	1,213.33	267.93	—
Schools	25,789.79	30,787.77	23,274.66	24,903.96
Libraries	1,842.46	633.20	1,299.63	585.41
Recreation	572.30	247.26	188.89	633.60
Pensions	—	—	—	—
Unclassified	2,186.41	1,890.18	2,051.44	247.20
<i>Public service enterprises</i>	<i>—</i>	<i>15,303.94</i>	<i>12,648.54</i>	<i>—</i>
Electric light	—	14,361.37	12,648.54	—
Water	—	942.57	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,678.30</i>	<i>316.85</i>	<i>820.22</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3.00</i>
Interest	2,061.38	2,602.43	647.17	776.51
<i>Loans, general purposes</i>	<i>2,061.38</i>	<i>856.18</i>	<i>647.17</i>	<i>776.51</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,746.25</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,069.00	20,827.04	10,323.02	6,595.58
<i>Departmental</i>	<i>5,069.00</i>	<i>19,577.29</i>	<i>7,907.15</i>	<i>6,595.58</i>
General government	75.00	6,233.98	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	4,994.00	12,014.77	2,481.41	5,798.85
Charities	—	—	—	—
Schools	—	1,328.54	2,050.74	796.73
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	3,375.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>791.72</i>	<i>2,415.87</i>	<i>—</i>
Electric light	—	791.72	2,415.87	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>458.03</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	18,500.00	41,800.00	32,429.40	36,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other source</i>	<i>13,500.00</i>	<i>6,800.00</i>	<i>1,875.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>35,000.00</i>	<i>30,554.40</i>	<i>33,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	3.50	271.18	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>3.50</i>	<i>271.18</i>	<i>—</i>
Refunds	411.63	19.79	1,026.35	99.90
Agency, trust, and investment	20,694.57	5,696.44	5,360.63	5,761.18
<i>Taxes and licenses for State</i>	<i>8,109.99</i>	<i>2,817.50</i>	<i>1,960.00</i>	<i>2,088.94</i>
<i>Taxes for county</i>	<i>10,674.20</i>	<i>2,364.59</i>	<i>1,834.63</i>	<i>3,345.93</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,739.38</i>	<i>261.15</i>	<i>1,220.40</i>	<i>17.23</i>
<i>All other</i>	<i>171.00</i>	<i>253.20</i>	<i>345.60</i>	<i>309.08</i>
RECAPITULATION.				
Maintenance and interest	\$90,823.72	\$97,288.14	\$76,476.04	\$62,979.02
Permanent debt (except from sinking funds)	13,500.00	6,800.00	1,875.00	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,069.00	20,827.04	10,323.02	6,595.58
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,000.00	35,000.00	30,554.40	33,000.00
Transfers (except to sinking funds) and refunds	411.63	23.29	1,297.53	99.90
Agency, trust, and investment	20,694.57	5,696.44	5,360.63	5,761.18
Total payments	\$135,498.92	\$165,634.91	\$125,886.62	\$111,435.68
Balance on hand, including funds	34,486.43	28,180.84	12,093.47	12,882.63
GRAND TOTAL	\$169,985.35	\$193,815.75	\$137,980.09	\$124,318.31

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Clarksburg POPULATION 1,333	Tyngsborough POPULATION 1,331	Brookfield POPULATION 1,309	Dover POPULATION 1,305
REVENUE.	\$55,384.85	\$96,013.47	\$77,642.14	\$104,537.32
General	48,956.06	84,666.62	62,435.60	94,020.97
<i>Taxes</i>	<i>32,667.35</i>	<i>59,659.17</i>	<i>44,737.82</i>	<i>91,340.72</i>
Property, poll, and income	22,168.78	59,600.09	39,065.38	90,839.14
Corporation, bank, etc.	10,398.57	59.08	5,672.44	501.58
<i>Licenses and permits</i>	<i>1,735.00</i>	<i>4,925.50</i>	<i>1,044.90</i>	<i>45.00</i>
<i>Fines and forfeits</i>	<i>20.00</i>	<i>198.90</i>	<i>25.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>14,633.71</i>	<i>19,883.05</i>	<i>16,628.78</i>	<i>2,635.25</i>
For expenses	14,633.71	19,883.05	16,628.78	2,635.25
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	6,428.79	11,346.85	15,206.54	10,516.35
<i>Special assessments</i>	<i>—</i>	<i>110.05</i>	<i>—</i>	<i>297.07</i>
To meet expenses	—	110.05	—	297.07
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,849.01</i>	<i>2,576.92</i>	<i>2,634.18</i>	<i>5,499.76</i>
<i>Departmental</i>	<i>4,301.75</i>	<i>6,156.90</i>	<i>5,215.74</i>	<i>3,232.38</i>
General government	31.50	251.00	425.95	165.15
Protection of persons and property	4.60	35.41	779.08	987.09
Health and sanitation	—	534.26	—	159.50
Highways	799.81	3,134.06	2,152.08	1,373.00
Charities	3,460.84	904.76	1,484.24	398.81
Soldiers' benefits	—	—	166.27	—
Schools	5.00	1,265.33	159.88	60.90
Libraries	—	32.08	48.24	72.36
Recreation	—	—	—	—
Unclassified	—	—	—	15.57
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>3,940.85</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	3,940.85	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>40.00</i>	<i>152.00</i>	<i>1,783.15</i>	<i>285.80</i>
<i>Interest</i>	<i>238.03</i>	<i>2,350.98</i>	<i>1,632.62</i>	<i>1,901.34</i>
On sinking funds	—	953.56	1,066.09	226.84
On trust and investment funds	—	1,397.42	566.53	974.50
All other	238.03	—	—	—
NON-REVENUE.	\$18,404.99	\$63,441.75	\$53,524.46	\$40,034.61
Offsets to outlays	8,398.68	8,019.20	12,663.88	—
<i>Departmental</i>	<i>8,398.68</i>	<i>8,019.20</i>	<i>12,663.88</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,000.00	48,000.00	29,550.00	25,000.00
<i>Loans, general purposes</i>	<i>5,000.00</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>48,000.00</i>	<i>26,550.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	829.50	907.50	—	200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>829.50</i>	<i>907.50</i>	<i>—</i>	<i>200.00</i>
Refunds	11.07	180.80	371.96	646.00
Agency, trust, and investment	4,165.74	6,334.25	10,938.62	14,188.61
<i>Taxes and licenses for State</i>	<i>1,715.00</i>	<i>3,062.50</i>	<i>2,695.00</i>	<i>8,471.00</i>
<i>Taxes for county</i>	<i>2,148.34</i>	<i>2,569.86</i>	<i>2,522.61</i>	<i>4,124.57</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>409.09</i>	<i>5,371.81</i>	<i>778.44</i>
<i>All other</i>	<i>302.40</i>	<i>292.80</i>	<i>349.20</i>	<i>814.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$63,783.53	\$104,032.67	\$90,306.02	\$104,537.32
Premiums	—	—	—	—
Municipal indebtedness	5,000.00	48,000.00	29,550.00	25,000.00
Transfers and refunds	840.57	1,088.30	371.96	846.00
Agency, trust, and investment	4,165.74	6,334.25	10,938.62	14,188.61
Total receipts	\$73,789.84	\$159,455.22	\$131,166.60	\$144,571.93
<i>Balance on hand, including funds</i>	<i>9,739.53</i>	<i>11,913.36</i>	<i>8,961.85</i>	<i>18,415.66</i>
GRAND TOTAL	\$83,529.37	\$171,368.58	\$140,128.45	\$162,987.59

Graded According to Population of 1935 — Continued.

PAYMENTS.	Clarksburg POPULATION 1,333	Tyngsborough POPULATION 1,331	Brookfield POPULATION 1,309	Dover POPULATION 1,305
Maintenance	\$53,949.05	\$83,256.12	\$74,367.64	\$81,974.20
<i>Departmental</i>	<i>53,799.21</i>	<i>82,605.87</i>	<i>70,335.51</i>	<i>80,769.23</i>
General government	1,592.66	5,116.03	4,451.67	9,466.92
Protection of persons and property	891.76	5,593.05	4,547.79	6,259.60
Health and sanitation	300.00	2,416.20	1,644.23	2,614.30
Highways	10,861.49	21,597.24	16,450.22	17,320.71
Charities	18,530.58	18,630.76	14,592.98	6,548.41
Soldiers' benefits	544.00	411.86	229.65	7.84
Schools	20,835.02	25,269.14	24,559.24	30,171.73
Libraries	10.51	1,294.29	1,573.96	1,374.99
Recreation	33.85	44.58	387.41	3,517.03
Pensions	—	—	—	—
Unclassified	199.34	2,232.72	1,898.36	3,487.70
<i>Public service enterprises</i>	<i>—</i>	<i>9.25</i>	<i>1,459.19</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	1,459.19	—
All other	—	9.25	—	—
<i>Cemeteries</i>	<i>149.84</i>	<i>641.00</i>	<i>2,572.94</i>	<i>1,204.97</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	125.00	1,410.51	1,444.59	1,994.63
<i>Loans, general purposes</i>	<i>125.00</i>	<i>1,410.51</i>	<i>764.59</i>	<i>1,994.63</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>680.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	11,554.66	9,423.71	21,377.77	8,803.94
<i>Departmental</i>	<i>11,554.66</i>	<i>9,335.63</i>	<i>21,377.77</i>	<i>8,803.94</i>
General government	—	100.00	90.00	331.65
Protection of persons and property	5,997.19	547.77	—	1,850.00
Health and sanitation	—	—	—	152.17
Highways	2,941.93	8,579.70	20,585.52	5,857.72
Charities	—	—	—	—
Schools	2,615.54	108.16	571.90	512.40
Libraries	—	—	65.00	—
Recreation	—	—	65.35	100.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>88.08</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,500.00	57,000.00	28,080.00	31,218.22
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,500.00</i>	<i>1,000.00</i>	<i>5,580.00</i>	<i>6,218.22</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>56,000.00</i>	<i>22,500.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	829.50	907.50	—	200.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>829.50</i>	<i>907.50</i>	<i>—</i>	<i>200.00</i>
Refunds	11.07	180.80	371.96	646.00
Agency, trust, and investment	4,152.54	6,380.31	11,625.96	14,098.22
<i>Taxes and licenses for State</i>	<i>1,715.00</i>	<i>3,062.50</i>	<i>2,695.00</i>	<i>8,471.00</i>
<i>Taxes for county</i>	<i>2,148.34</i>	<i>2,569.86</i>	<i>2,522.61</i>	<i>4,124.57</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>455.15</i>	<i>6,059.15</i>	<i>688.05</i>
<i>All other</i>	<i>289.20</i>	<i>292.80</i>	<i>349.20</i>	<i>814.60</i>
RECAPITULATION.				
Maintenance and interest	\$54,074.05	\$84,666.63	\$75,812.23	\$83,968.83
Permanent debt (except from sinking funds)	1,500.00	1,000.00	5,580.00	6,218.22
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,554.66	9,423.71	21,377.77	8,803.94
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	56,000.00	22,500.00	25,000.00
Transfers (except to sinking funds) and refunds	840.57	1,088.30	371.96	846.00
Agency, trust, and investment	4,152.54	6,380.31	11,625.96	14,098.22
Total payments	\$72,121.82	\$158,558.95	\$137,267.92	\$138,935.21
Balance on hand, including funds	11,407.55	12,809.63	2,860.53	24,052.38
GRAND TOTAL	\$83,529.37	\$171,368.58	\$140,128.45	\$162,987.59

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Erving POPULATION 1,283	Russell POPULATION 1,283	Mendon POPULATION 1,265	West Brookfield POPULATION 1,258
REVENUE.	\$83,926.62	\$105,163.78	\$61,371.43	\$97,660.62
General	72,051.00	89,053.84	51,007.05	76,256.51
<i>Taxes</i>	<i>59,790.21</i>	<i>81,132.27</i>	<i>36,556.59</i>	<i>51,228.03</i>
Property, poll, and income	40,622.36	37,001.02	34,365.54	50,466.75
Corporation, bank, etc.	19,167.85	44,131.25	2,191.05	761.28
<i>Licenses and permits</i>	<i>616.00</i>	<i>1,695.00</i>	<i>111.00</i>	<i>1,568.00</i>
<i>Fines and forfeits</i>	<i>27.00</i>	<i>193.50</i>	<i>15.00</i>	<i>35.80</i>
<i>Grants and gifts</i>	<i>11,617.79</i>	<i>6,095.86</i>	<i>14,324.46</i>	<i>23,424.68</i>
For expenses	11,617.79	6,095.86	14,324.46	23,424.68
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>37.21</i>	<i>—</i>	<i>—</i>
Commercial	11,875.62	16,109.94	10,364.38	21,404.11
<i>Special assessments</i>	<i>108.12</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	108.12	—	—	—
<i>Privileges</i>	<i>2,672.30</i>	<i>2,275.16</i>	<i>2,785.18</i>	<i>2,458.76</i>
<i>Departmental</i>	<i>8,699.38</i>	<i>1,162.98</i>	<i>6,862.41</i>	<i>11,818.94</i>
General government	545.38	28.10	341.50	86.51
Protection of persons and property	42.96	48.27	8.40	55.97
Health and sanitation	—	15.00	225.71	—
Highways	18.00	1.60	1,991.71	3,809.57
Charities	6,758.65	855.61	3,984.80	7,065.64
Soldiers' benefits	271.63	36.00	—	208.32
Schools	946.14	146.08	296.69	503.49
Libraries	9.10	32.32	13.35	89.44
Recreation	—	—	—	—
Unclassified	108.00	—	.25	—
<i>Public service enterprises</i>	<i>—</i>	<i>12,138.87</i>	<i>6.00</i>	<i>4,268.04</i>
Electric light	—	7,237.34	—	—
Water	—	4,901.53	—	4,268.04
All other	—	—	6.00	—
<i>Cemeteries</i>	<i>121.95</i>	<i>123.78</i>	<i>—</i>	<i>1,376.14</i>
<i>Interest</i>	<i>273.39</i>	<i>409.15</i>	<i>710.79</i>	<i>1,482.23</i>
On sinking funds	—	—	—	—
On trust and investment funds	28.78	50.00	161.64	670.49
All other	244.61	359.15	549.15	811.74
NON-REVENUE.	\$52,107.80	\$117,079.81	\$68,715.39	\$70,621.17
Offsets to outlays	2,100.00	1,142.14	9,131.37	17,138.56
<i>Departmental</i>	<i>2,100.00</i>	<i>1,142.14</i>	<i>9,131.37</i>	<i>17,138.56</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	40,000.00	102,000.00	53,691.68	45,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>7,000.00</i>	<i>32,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>95,000.00</i>	<i>21,500.00</i>	<i>45,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>191.68</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	11.75	50.00	150.03	670.49
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>11.75</i>	<i>50.00</i>	<i>150.03</i>	<i>670.49</i>
Refunds	414.18	103.08	168.23	231.67
Agency, trust, and investment	9,581.87	13,784.59	5,574.08	7,580.45
<i>Taxes and licenses for State</i>	<i>3,920.00</i>	<i>7,244.51</i>	<i>2,582.60</i>	<i>2,695.00</i>
<i>Taxes for county</i>	<i>5,143.50</i>	<i>6,065.70</i>	<i>2,407.95</i>	<i>2,522.61</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>239.17</i>	<i>243.78</i>	<i>150.03</i>	<i>2,031.64</i>
<i>All other</i>	<i>279.20</i>	<i>250.60</i>	<i>433.60</i>	<i>331.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$86,026.62	\$106,305.92	\$70,502.80	\$114,799.18
Premiums	—	—	191.68	—
Municipal indebtedness	40,000.00	102,000.00	53,500.00	45,000.00
Transfers and refunds	425.93	153.08	318.26	902.16
Agency, trust, and investment	9,581.87	13,784.59	5,574.08	7,580.45
Total receipts	\$136,034.42	\$222,243.59	\$130,086.82	\$168,281.79
<i>Balance on hand, including funds</i>	<i>22,189.32</i>	<i>35,976.21</i>	<i>—</i>	<i>12,210.65</i>
GRAND TOTAL	\$158,223.74	\$258,219.80	\$130,086.82	\$180,492.44

Graded According to Population of 1935 — Continued.

PAYMENTS.	Erving POPULATION 1,283	Russell POPULATION 1,283	Mendon POPULATION 1,265	West Brookfield POPULATION 1,258
Maintenance	\$74,761.75	\$79,554.73	\$58,912.93	\$85,172.26
<i>Departmental</i>	<i>74,428.95</i>	<i>69,247.49</i>	<i>58,909.93</i>	<i>80,645.78</i>
General government	4,156.14	6,556.31	3,236.47	4,301.17
Protection of persons and property	2,427.27	2,363.93	2,373.67	3,092.62
Health and sanitation	2,271.69	2,160.05	2,029.51	1,266.72
Highways	9,112.57	14,133.26	15,330.51	20,196.77
Charities	20,173.18	9,094.29	16,599.03	20,828.84
Soldiers' benefits	1,793.19	305.84	68.00	1,625.31
Schools	31,860.06	32,917.66	18,219.98	25,258.77
Libraries	766.32	627.82	643.64	1,860.02
Recreation	254.34	596.43	76.62	585.88
Pensions	—	—	—	—
Unclassified	1,614.19	491.90	332.50	1,629.68
<i>Public service enterprises</i>	<i>—</i>	<i>9,800.88</i>	<i>3.00</i>	<i>2,474.68</i>
Electric light	—	6,336.20	—	—
Water	—	3,464.68	—	2,474.68
All other	—	—	3.00	—
<i>Cemeteries</i>	<i>332.80</i>	<i>506.36</i>	<i>—</i>	<i>2,051.80</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	100.75	3,944.70	357.74	622.97
<i>Loans, general purposes</i>	<i>100.75</i>	<i>2,604.83</i>	<i>357.74</i>	<i>304.21</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,340.37</i>	<i>—</i>	<i>318.76</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,924.84	10,496.20	9,321.15	16,415.74
<i>Departmental</i>	<i>4,924.84</i>	<i>3,251.70</i>	<i>9,321.15</i>	<i>16,317.80</i>
General government	141.75	—	—	—
Protection of persons and property	129.44	—	—	—
Health and sanitation	—	—	—	—
Highways	4,058.50	2,895.15	7,300.00	16,317.80
Charities	—	—	—	—
Schools	161.81	321.75	2,021.15	—
Libraries	—	—	—	—
Recreation	198.34	14.80	—	—
Unclassified	235.00	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>7,264.50</i>	<i>—</i>	<i>97.94</i>
Electric light	—	20.50	—	—
Water	—	7,244.00	—	97.94
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	40,000.00	109,850.00	24,028.07	42,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>14,850.00</i>	<i>550.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>95,000.00</i>	<i>22,500.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>978.07</i>	<i>—</i>
Transfers	11.75	50.00	150.03	670.49
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>11.75</i>	<i>50.00</i>	<i>150.03</i>	<i>670.49</i>
Refunds	414.18	103.08	168.23	231.67
Agency, trust, and investment	9,535.34	13,754.59	5,585.69	7,580.45
<i>Taxes and licenses for State</i>	<i>3,920.00</i>	<i>7,244.51</i>	<i>2,582.50</i>	<i>2,695.00</i>
<i>Taxes for county</i>	<i>5,143.50</i>	<i>6,065.70</i>	<i>2,407.95</i>	<i>2,522.61</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>192.64</i>	<i>213.78</i>	<i>161.64</i>	<i>2,031.64</i>
<i>All other</i>	<i>279.20</i>	<i>230.60</i>	<i>433.60</i>	<i>331.20</i>
RECAPITULATION.				
Maintenance and interest	\$74,862.50	\$83,499.43	\$59,270.67	\$85,795.23
Permanent debt (except from sinking funds)	—	14,850.00	550.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,924.84	10,496.20	9,321.15	16,415.74
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	95,000.00	23,478.07	40,000.00
Transfers (except to sinking funds) and refunds	425.93	153.08	318.26	902.16
Agency, trust, and investment	9,535.34	13,754.59	5,585.69	7,580.45
Total payments	\$129,748.61	\$217,753.30	\$98,523.84	\$152,693.58
Balance on hand, including funds	28,475.13	40,466.50	31,562.98	27,798.86
GRAND TOTAL	\$158,223.74	\$258,219.80	\$130,086.82	\$180,492.44

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lanesborough POPULATION 1,237	Rochester POPULATION 1,229	Wenham POPULATION 1,196	Stow POPULATION 1,190
REVENUE.	\$61,064.40	\$70,159.59	\$81,146.12	\$77,539.90
General	52,734.73	61,162.04	73,748.57	59,535.99
<i>Taxes</i>	<i>33,876.71</i>	<i>37,902.75</i>	<i>69,001.59</i>	<i>44,332.79</i>
Property, poll, and income	33,656.68	37,279.11	68,793.46	42,403.55
Corporation, bank, etc.	220.03	623.64	208.13	1,929.24
<i>Licenses and permits</i>	<i>2,254.50</i>	<i>50.50</i>	<i>58.00</i>	<i>47.00</i>
<i>Fines and forfeits</i>	<i>836.25</i>	<i>65.00</i>	<i>110.00</i>	<i>10.00</i>
<i>Grants and gifts</i>	<i>15,767.27</i>	<i>23,143.79</i>	<i>4,578.98</i>	<i>15,146.20</i>
For expenses	15,767.27	23,143.79	4,578.98	15,146.20
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	8,329.67	8,997.55	7,397.55	18,003.91
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>77.87</i>
To meet expenses	—	—	—	77.87
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,655.84</i>	<i>2,437.06</i>	<i>4,083.87</i>	<i>2,596.73</i>
<i>Departmental</i>	<i>4,685.34</i>	<i>5,457.24</i>	<i>1,801.37</i>	<i>11,319.21</i>
General government	444.33	159.12	58.54	201.80
Protection of persons and property	11.61	31.13	45.01	16.81
Health and sanitation	—	909.29	—	—
Highways	1,012.45	4.00	26.42	7,265.32
Charities	2,966.95	3,717.02	1,627.20	3,109.51
Soldiers' benefits	240.00	—	20.00	30.00
Schools	—	636.68	—	670.83
Libraries	10.00	—	12.00	23.18
Recreation	—	—	—	—
Unclassified	—	—	12.20	1.76
<i>Public service enterprises</i>	<i>—</i>	<i>42.00</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	42.00	—	—
<i>Cemeteries</i>	<i>7.05</i>	<i>97.00</i>	<i>518.83</i>	<i>474.15</i>
<i>Interest</i>	<i>981.44</i>	<i>964.25</i>	<i>993.48</i>	<i>3,535.95</i>
On sinking funds	—	—	—	—
On trust and investment funds	361.62	394.56	406.01	3,013.87
All other	619.82	569.69	587.47	522.08
NON-REVENUE.	\$14,324.72	\$28,680.03	\$64,092.68	\$60,623.32
Offsets to outlays	8,633.69	6,230.25	9,399.84	24.00
<i>Departmental</i>	<i>8,633.69</i>	<i>6,230.25</i>	<i>9,399.84</i>	<i>24.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	16,000.00	40,000.00	50,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>15,000.00</i>	<i>40,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	474.71	919.84	2,085.26
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	474.71	919.84	2,085.26
Refunds	76.67	100.54	402.22	100.22
Agency, trust, and investment	5,614.36	5,874.53	13,370.78	8,413.84
<i>Taxes and licenses for State</i>	<i>2,327.50</i>	<i>2,572.50</i>	<i>6,506.57</i>	<i>2,695.00</i>
<i>Taxes for county</i>	<i>2,915.61</i>	<i>2,365.69</i>	<i>5,091.86</i>	<i>2,261.48</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>7.05</i>	<i>336.29</i>	<i>1,328.95</i>	<i>3,106.96</i>
All other	364.20	600.05	443.40	350.40
RECAPITULATION.				
Revenue and offsets to outlays	\$69,698.09	\$76,389.84	\$90,545.96	\$77,563.90
Premiums	—	16,000.00	40,000.00	50,000.00
Municipal indebtedness	—	575.25	1,322.06	2,185.48
Transfers and refunds	76.67	575.25	1,322.06	2,185.48
Agency, trust, and investment	5,614.36	5,874.53	13,370.78	8,413.84
Total receipts	\$75,389.12	\$98,839.62	\$145,238.80	\$138,163.22
Balance on hand, including funds	20,104.85	17,640.27	15,933.51	12,720.84
GRAND TOTAL	\$95,493.97	\$116,479.89	\$161,172.31	\$150,884.06

Graded According to Population of 1935 — Continued.

PAYMENTS.	Lanesborough POPULATION 1,237	Rochester POPULATION 1,229	Wenham POPULATION 1,196	Stow POPULATION 1,190
Maintenance	\$51,592.61	\$63,194.18	\$73,714.61	\$72,147.63
<i>Departmental</i>	<i>51,592.08</i>	<i>63,016.38</i>	<i>72,599.01</i>	<i>71,398.40</i>
General government	4,804.50	3,339.32	5,961.33	3,558.14
Protection of persons and property	754.78	848.40	5,009.82	2,778.65
Health and sanitation	614.08	2,302.21	2,688.05	2,531.32
Highways	12,395.64	11,701.46	17,698.67	18,321.43
Charities	12,313.78	13,654.20	11,532.72	17,143.09
Soldiers' benefits	230.00	706.00	618.00	2,629.20
Schools	18,490.73	29,010.96	26,130.63	22,464.53
Libraries	401.64	438.73	1,649.26	882.05
Recreation	87.15	37.97	345.28	112.27
Pensions	—	—	—	—
Unclassified	1,109.78	1,177.13	965.25	977.72
<i>Public service enterprises</i>	<i>—</i>	<i>42.00</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	42.00	—	—
<i>Cemeteries</i>	<i>390.53</i>	<i>135.80</i>	<i>1,115.60</i>	<i>700.18</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>49.05</i>
Interest	—	75.90	499.96	258.59
<i>Loans, general purposes</i>	<i>—</i>	<i>75.90</i>	<i>499.96</i>	<i>258.59</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	11,426.77	10,420.12	13,512.08	1,953.98
<i>Departmental</i>	<i>11,426.77</i>	<i>10,420.12</i>	<i>13,512.08</i>	<i>1,953.98</i>
General government	348.10	35.00	—	79.65
Protection of persons and property	—	—	2,000.00	—
Health and sanitation	—	—	—	—
Highways	11,059.24	10,282.68	10,699.80	99.04
Charities	19.43	—	—	—
Schools	—	102.44	395.56	395.00
Libraries	—	—	—	1,380.29
Recreation	—	—	416.72	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	15,000.00	43,000.00	55,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>15,000.00</i>	<i>40,000.00</i>	<i>55,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	474.71	919.84	2,085.26
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>474.71</i>	<i>919.84</i>	<i>2,085.26</i>
Refunds	76.67	100.54	402.22	100.22
Agency, trust, and investment	5,614.36	5,794.38	13,166.89	7,173.74
<i>Taxes and licenses for State</i>	<i>2,327.50</i>	<i>2,572.50</i>	<i>6,506.57</i>	<i>2,693.00</i>
<i>Taxes for county</i>	<i>2,915.61</i>	<i>2,365.69</i>	<i>5,091.86</i>	<i>2,261.48</i>
<i>Expenditures for grade crossings</i>	<i>7.05</i>	<i>256.14</i>	<i>1,125.06</i>	<i>1,866.86</i>
<i>Sinking and other permanent funds</i>	<i>364.20</i>	<i>600.05</i>	<i>443.40</i>	<i>350.40</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$51,592.61	\$63,270.08	\$74,214.57	\$72,406.22
Permanent debt (except from sinking funds)	—	—	3,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,426.77	10,420.12	13,512.08	1,953.98
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	15,000.00	40,000.00	55,000.00
Transfers (except to sinking funds) and refunds	76.67	575.25	1,322.06	2,185.48
Agency, trust, and investment	5,614.36	5,794.38	13,166.89	7,173.74
Total payments	\$68,710.41	\$95,059.83	\$145,215.60	\$138,719.42
Balance on hand, including funds	26,783.56	21,420.06	15,966.71	12,164.64
GRAND TOTAL	\$95,493.97	\$116,479.89	\$161,172.31	\$150,884.06

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Sunderland POPULATION 1,182	Berkley POPULATION 1,156	Hinsdale POPULATION 1,144	West Stockbridge POPULATION 1,138
REVENUE.	\$60,502.01	\$66,123.25	\$94,692.18	\$61,026.55
General	54,248.41	58,732.64	83,582.18	56,546.28
<i>Taxes</i>	<i>38,248.33</i>	<i>36,114.44</i>	<i>46,072.62</i>	<i>39,787.19</i>
Property, poll, and income	38,161.43	35,772.40	45,782.38	35,507.78
Corporation, bank, etc.	86.90	342.04	290.24	4,279.41
<i>Licenses and permits</i>	<i>34.50</i>	<i>28.00</i>	<i>219.50</i>	<i>1,046.00</i>
<i>Fines and forfeits</i>	<i>95.00</i>	<i>21.65</i>	<i>103.00</i>	<i>10.12</i>
<i>Grants and gifts</i>	<i>15,870.58</i>	<i>22,568.55</i>	<i>37,169.36</i>	<i>15,702.97</i>
For expenses	15,870.58	22,568.55	21,409.36	15,702.97
For outlays	—	—	15,750.00	—
All other	—	—	27.70	—
Commercial	6,253.60	7,390.61	11,110.00	4,480.27
<i>Special assessments</i>	<i>40.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	40.00	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,092.35</i>	<i>894.74</i>	<i>2,022.68</i>	<i>1,759.82</i>
<i>Departmental</i>	<i>3,542.09</i>	<i>5,986.82</i>	<i>8,354.40</i>	<i>2,054.62</i>
General government	5.00	—	15.55	16.25
Protection of persons and property	67.34	16.80	18.18	15.84
Health and sanitation	9.00	—	—	—
Highways	150.49	2,000.00	640.25	—
Charities	3,234.86	2,795.73	6,904.87	2,001.48
Soldiers' benefits	—	—	—	—
Schools	25.90	1,162.32	745.80	—
Libraries	—	—	—	4.12
Recreation	43.00	—	—	—
Unclassified	6.50	11.97	9.75	16.83
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>280.42</i>	<i>99.98</i>	<i>—</i>	<i>364.16</i>
<i>Interest</i>	<i>298.74</i>	<i>409.12</i>	<i>753.02</i>	<i>301.77</i>
On sinking funds	—	—	—	—
On trust and investment funds	191.36	44.56	—	27.85
All other	107.38	364.56	753.02	273.92
NON-REVENUE.	\$54,238.45	\$35,462.76	\$44,147.45	\$54,620.60
Offsets to outlays	14,246.61	2,430.19	2,959.02	6,858.46
<i>Departmental</i>	<i>14,246.61</i>	<i>2,430.19</i>	<i>2,959.02</i>	<i>6,858.46</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	32,000.00	29,500.00	36,402.27	40,000.00
<i>Loans, general purposes</i>	<i>2,000.00</i>	<i>9,500.00</i>	<i>2,400.00</i>	<i>—</i>
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	30,000.00	20,000.00	34,000.00	40,000.00
Unpaid warrants or orders, current year	—	—	2.27	—
Premiums	—	—	—	—
Transfers	190.28	25.00	—	4.34
From sinking funds	—	—	—	—
All other	190.28	25.00	—	4.34
Refunds	139.89	10.52	143.51	756.23
Agency, trust, and investment	7,661.67	3,497.05	4,642.65	7,001.57
<i>Taxes and licenses for State</i>	<i>2,216.00</i>	<i>1,715.00</i>	<i>1,960.00</i>	<i>2,467.67</i>
Taxes for county	2,893.22	1,296.80	2,455.25	3,069.06
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,287.65	277.25	—	1,213.74
All other	264.80	208.00	227.40	261.20
RECAPITULATION.				
Revenue and offsets to outlays	\$74,748.62	\$68,553.44	\$97,651.20	\$67,885.01
Premiums	—	—	2.27	—
Municipal indebtedness	32,000.00	29,500.00	36,400.00	40,000.00
Transfers and refunds	330.17	35.52	143.51	760.57
Agency, trust, and investment	7,661.67	3,497.05	4,642.65	7,001.57
Total receipts	\$114,740.46	\$101,586.01	\$138,839.63	\$115,647.15
Balance on hand, including funds	20,687.81	2,353.63	31,848.99	9,515.17
GRAND TOTAL	\$135,428.27	\$103,939.54	\$170,688.62	\$125,162.32

Graded According to Population of 1935 — Continued.

PAYMENTS.	Sunderland POPULATION 1,182	Berkley POPULATION 1,156	Hinsdale POPULATION 1,144	West Stockbridge POPULATION 1,138
Maintenance	\$49,610.72	\$59,978.96	\$72,154.79	\$54,716.22
<i>Departmental</i>	<i>49,137.49</i>	<i>59,855.03</i>	<i>72,084.01</i>	<i>53,684.02</i>
General government	1,926.57	2,397.36	3,181.58	3,833.33
Protection of persons and property	1,331.62	1,406.45	821.48	884.80
Health and sanitation	2,049.86	1,269.49	1,950.83	1,027.00
Highways	8,683.87	11,748.62	13,549.59	12,000.56
Charities	7,292.12	18,743.69	26,797.34	12,622.83
Soldiers' benefits	1,817.04	723.31	—	530.00
Schools	24,844.10	21,953.68	23,760.91	18,936.54
Libraries	727.88	614.05	203.02	500.00
Recreation	168.16	65.17	58.72	36.32
Pensions	—	—	—	—
Unclassified	296.27	933.21	1,760.54	3,312.64
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>472.15</i>	<i>123.93</i>	<i>70.78</i>	<i>1,032.20</i>
<i>Administration of trust funds</i>	<i>1.08</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	\$49.07	\$33.69	\$1,423.87	\$640.62
<i>Loans, general purposes</i>	<i>849.07</i>	<i>323.69</i>	<i>1,423.87</i>	<i>640.62</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	\$21,273.46	\$18,876.01	\$59,104.04	\$12,052.57
<i>Departmental</i>	<i>21,273.46</i>	<i>18,876.01</i>	<i>59,104.04</i>	<i>12,052.57</i>
General government	39.00	—	—	—
Protection of persons and property	—	1,015.00	—	—
Health and sanitation	—	—	—	—
Highways	21,084.46	5,961.01	15,811.14	11,204.22
Charities	—	—	—	—
Schools	—	11,900.00	43,172.90	848.35
Libraries	150.00	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	120.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	\$39,150.00	\$20,500.00	\$28,000.00	\$41,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,250.00</i>	<i>500.00</i>	<i>2,000.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>34,900.00</i>	<i>20,000.00</i>	<i>26,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	\$190.28	\$25.00	—	\$4.34
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>190.28</i>	<i>25.00</i>	<i>—</i>	<i>4.34</i>
Refunds	\$139.89	\$10.52	\$143.51	\$756.23
Agency, trust, and investment	\$7,663.47	\$3,566.61	\$4,642.65	\$7,023.32
<i>Taxes and licenses for State</i>	<i>2,216.00</i>	<i>1,715.00</i>	<i>1,960.00</i>	<i>2,457.57</i>
<i>Taxes for county</i>	<i>2,893.22</i>	<i>1,296.80</i>	<i>2,455.25</i>	<i>3,069.06</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,287.65</i>	<i>346.81</i>	<i>—</i>	<i>1,235.49</i>
<i>All other</i>	<i>266.60</i>	<i>208.00</i>	<i>227.40</i>	<i>261.20</i>
RECAPITULATION.				
Maintenance and interest	\$50,459.79	\$60,302.65	\$73,578.66	\$55,356.84
Permanent debt (except from sinking funds)	4,250.00	500.00	2,000.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,273.46	18,876.01	59,104.04	12,052.57
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	34,900.00	20,000.00	26,000.00	40,000.00
Transfers (except to sinking funds) and refunds	330.17	35.52	143.51	760.57
Agency, trust, and investment	7,663.47	3,566.61	4,642.65	7,023.32
Total payments	\$118,876.89	\$103,280.79	\$165,468.86	\$116,193.30
Balance on hand, including funds	16,551.38	658.75	5,219.76	8,969.02
GRAND TOTAL	\$135,428.27	\$103,939.54	\$170,688.62	\$125,162.32

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Whately POPULATION 1,133	Topsfield POPULATION 1,113	Berlin POPULATION 1,091	Hubbardston POPULATION 1,000
REVENUE.	\$45,159.61	\$92,441.29	\$61,856.68	\$79,757.74
General	40,482.82	76,957.52	52,411.03	67,306.65
<i>Taxes</i>	<i>25,267.34</i>	<i>72,531.16</i>	<i>37,577.20</i>	<i>37,339.22</i>
Property, poll, and income	25,147.95	72,337.64	37,478.56	37,303.66
Corporation, bank, etc.	109.39	193.52	98.64	35.56
<i>Licenses and permits</i>	<i>944.00</i>	<i>168.50</i>	<i>264.00</i>	<i>5.00</i>
<i>Fines and forfeits</i>	<i>20.00</i>	<i>100.00</i>	<i>30.00</i>	<i>4.20</i>
<i>Grants and gifts</i>	<i>14,261.48</i>	<i>4,157.86</i>	<i>14,539.83</i>	<i>29,958.23</i>
For expenses	14,261.48	4,157.86	14,539.83	29,958.23
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	4,676.79	15,483.77	9,445.65	12,451.09
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>4.75</i>	<i>—</i>
To meet expenses	—	—	4.75	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,032.38</i>	<i>4,567.74</i>	<i>2,633.33</i>	<i>1,851.62</i>
<i>Departmental</i>	<i>1,170.52</i>	<i>7,529.75</i>	<i>5,487.16</i>	<i>8,759.27</i>
General government	22.00	41.45	104.50	11.25
Protection of persons and property	47.60	344.55	154.21	14.04
Health and sanitation	—	55.00	—	—
Highways	72.38	1,124.15	2,021.85	4,754.47
Charities	1,019.24	2,942.32	2,922.24	3,423.27
Soldiers' benefits	—	160.00	—	427.00
Schools	1.00	2,796.00	201.96	—
Libraries	1.30	66.28	35.36	119.24
Recreation	—	—	—	—
Unclassified	7.00	—	47.04	10.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric-light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>338.62</i>	<i>593.33</i>	<i>337.41</i>	<i>—</i>
<i>Interest</i>	<i>1,135.27</i>	<i>2,792.95</i>	<i>983.00</i>	<i>1,840.20</i>
On sinking funds	117.02	2,053.48	552.69	594.07
On trust and investment funds	1,018.25	739.47	430.31	1,246.13
All other	—	—	—	—
NON-REVENUE.	\$30,762.88	\$67,474.51	\$44,142.30	\$10,220.04
Offsets to outlays	—	5,719.97	8,440.05	5,960.54
<i>Departmental</i>	<i>—</i>	<i>5,719.97</i>	<i>8,440.05</i>	<i>5,960.54</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	25,000.00	36,000.00	30,000.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>36,000.00</i>	<i>30,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	112.00	2,304.11	637.45	530.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>112.00</i>	<i>2,304.11</i>	<i>637.45</i>	<i>530.00</i>
Refunds	38.22	388.61	175.05	34.37
Agency, trust, and investment	5,612.66	23,061.82	4,889.75	3,695.13
<i>Taxes and licenses for State</i>	<i>2,211.82</i>	<i>6,495.91</i>	<i>2,082.50</i>	<i>1,592.50</i>
<i>Taxes for county</i>	<i>2,893.22</i>	<i>5,091.86</i>	<i>1,949.29</i>	<i>1,490.63</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>285.62</i>	<i>11,157.45</i>	<i>532.76</i>	<i>250.00</i>
<i>All other</i>	<i>222.00</i>	<i>316.60</i>	<i>325.20</i>	<i>362.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$45,159.61	\$98,161.26	\$70,296.73	\$85,718.28
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	36,000.00	30,000.00	—
Transfers and refunds	150.22	2,692.72	812.50	564.37
Agency, trust, and investment	5,612.66	23,061.82	4,889.75	3,695.13
Total receipts	\$75,922.49	\$159,915.80	\$105,998.98	\$89,977.78
<i>Balance on hand, including funds</i>	<i>2,806.30</i>	<i>11,863.42</i>	<i>11,351.36</i>	<i>20,427.23</i>
GRAND TOTAL	\$78,728.79	\$171,779.22	\$117,350.34	\$110,405.01

Graded According to Population of 1935 — Continued.

PAYMENTS.	Whately POPULATION 1,133	Topsfield POPULATION 1,113	Berlin POPULATION 1,091	Hubbardston POPULATION 1,000
Maintenance	\$46,314.44	\$72,581.56	\$59,746.69	\$75,746.27
<i>Departmental</i>	<i>45,587.22</i>	<i>70,758.23</i>	<i>59,139.13</i>	<i>75,740.02</i>
General government	2,289.50	4,642.99	3,410.71	2,797.14
Protection of persons and property	1,225.41	3,882.46	2,796.75	1,510.96
Health and sanitation	513.35	2,280.43	1,426.04	1,163.50
Highways	10,492.78	17,557.95	16,786.20	22,780.21
Charities	8,435.52	10,083.75	12,743.04	13,630.90
Soldiers' benefits	70.00	365.73	211.36	1,100.97
Schools	21,993.33	28,254.70	19,131.28	29,699.37
Libraries	294.46	917.29	1,262.13	1,225.25
Recreation	134.67	1,198.47	32.19	132.61
Pensions	—	—	—	—
Unclassified	138.20	1,554.46	1,339.43	1,699.11
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6.25</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	6.25
<i>Cemeteries</i>	<i>727.22</i>	<i>1,793.33</i>	<i>607.66</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>50.00</i>	<i>—</i>	<i>—</i>
Interest	112.17	2,514.31	409.72	210.03
<i>Loans, general purposes</i>	<i>112.17</i>	<i>2,514.31</i>	<i>409.72</i>	<i>210.03</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,024.19	20,955.10	11,977.95	9,135.46
<i>Departmental</i>	<i>5,973.64</i>	<i>20,655.10</i>	<i>11,977.95</i>	<i>9,135.46</i>
General government	—	378.05	—	—
Protection of persons and property	—	2,495.00	—	3,000.00
Health and sanitation	—	—	—	—
Highways	5,973.54	16,421.10	11,977.95	6,135.46
Charities	—	—	—	—
Schools	—	967.95	—	—
Libraries	—	—	—	—
Recreation	—	293.00	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>50.65</i>	<i>400.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	33,000.00	32,900.00	370.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>7,000.00</i>	<i>400.00</i>	<i>370.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>26,000.00</i>	<i>32,500.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	112.00	2,304.11	637.45	530.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>112.00</i>	<i>2,304.11</i>	<i>637.45</i>	<i>530.00</i>
Refunds	38.22	388.61	175.05	34.37
Agency, trust, and investment	5,617.68	22,811.19	4,758.20	3,759.20
<i>Taxes and licenses for State</i>	<i>2,211.82</i>	<i>6,495.91</i>	<i>2,082.50</i>	<i>1,592.50</i>
<i>Taxes for county</i>	<i>2,893.22</i>	<i>5,091.86</i>	<i>1,949.29</i>	<i>1,490.63</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>290.64</i>	<i>10,906.82</i>	<i>403.01</i>	<i>314.07</i>
<i>All other</i>	<i>222.00</i>	<i>316.60</i>	<i>323.40</i>	<i>362.00</i>
RECAPITULATION.				
Maintenance and interest	\$46,426.61	\$75,095.87	\$60,156.41	\$75,956.30
Permanent debt (except from sinking funds)	—	7,000.00	400.00	370.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,024.19	20,955.10	11,977.95	9,135.46
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	26,000.00	32,500.00	—
Transfers (except to sinking funds) and refunds	150.22	2,692.72	812.50	564.37
Agency, trust, and investment	5,617.68	22,811.19	4,758.20	3,759.20
Total payments	\$68,218.70	\$154,554.88	\$110,605.06	\$89,785.33
Balance on hand, including funds	10,510.09	17,224.34	6,745.28	20,619.68
GRAND TOTAL	\$78,728.79	\$171,779.22	\$117,350.34	\$110,405.01

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Gill POPULATION 995	Sherborn POPULATION 994	Bernardston POPULATION 975	Ashby POPULATION 957
REVENUE.	\$48,435.84	\$80,639.05	\$52,616.89	\$55,955.42
General	42,172.49	62,822.38	44,185.25	46,717.65
<i>Taxes</i>	<i>27,047.99</i>	<i>52,642.79</i>	<i>28,599.25</i>	<i>31,216.40</i>
Property, poll, and income	26,848.06	52,284.38	28,447.48	31,029.96
Corporation, bank, etc.	199.93	358.41	151.77	186.44
<i>Licenses and permits</i>	<i>5.60</i>	<i>75.50</i>	<i>1,547.60</i>	<i>16.50</i>
<i>Fines and forfeits</i>	<i>105.00</i>	<i>20.00</i>	<i>160.00</i>	<i>9.50</i>
<i>Grants and gifts</i>	<i>15,014.00</i>	<i>10,084.09</i>	<i>13,878.60</i>	<i>15,476.25</i>
For expenses	14,614.00	10,084.09	13,878.50	15,476.25
For outlays	400.00	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	6,263.35	17,816.67	8,431.64	9,237.77
<i>Special assessments</i>	<i>—</i>	<i>367.60</i>	<i>—</i>	<i>—</i>
To meet expenses	—	367.60	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,789.63</i>	<i>2,801.92</i>	<i>1,246.15</i>	<i>2,137.45</i>
<i>Departmental</i>	<i>3,952.60</i>	<i>11,942.44</i>	<i>4,004.39</i>	<i>4,455.36</i>
General government	96.33	58.00	25.95	59.30
Protection of persons and property	20.90	10.20	28.22	14.46
Health and sanitation	—	103.36	8.57	108.45
Highways	2,852.60	9,225.51	385.75	1,782.00
Charities	855.28	1,701.95	2,283.83	2,278.25
Soldiers' benefits	—	100.00	—	120.00
Schools	112.20	607.42	1,238.62	48.90
Libraries	15.29	23.00	33.45	16.00
Recreation	—	63.00	—	—
Unclassified	—	50.00	—	28.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>69.00</i>	<i>610.76</i>	<i>—</i>	<i>607.32</i>
<i>Interest</i>	<i>452.07</i>	<i>2,093.95</i>	<i>3,181.10</i>	<i>2,037.64</i>
On sinking funds	—	—	—	—
On trust and investment funds	134.53	1,004.25	2,517.29	1,605.11
All other	317.54	1,089.70	663.81	432.53
NON-REVENUE.	\$15,668.59	\$41,899.70	\$7,218.82	\$10,446.03
Offsets to outlays	600.00	370.96	—	2,239.37
<i>Departmental</i>	<i>600.00</i>	<i>370.96</i>	<i>—</i>	<i>2,239.37</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	29,800.00	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>29,800.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	14.50	400.00	2,081.29	1,629.85
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>14.50</i>	<i>400.00</i>	<i>2,081.29</i>	<i>1,629.85</i>
Refunds	249.10	757.49	205.61	170.25
Agency, trust, and investment	4,804.99	10,571.25	4,931.92	6,406.56
<i>Taxes and licenses for State</i>	<i>1,837.60</i>	<i>4,165.00</i>	<i>1,837.50</i>	<i>1,960.00</i>
<i>Taxes for county</i>	<i>2,411.02</i>	<i>3,495.01</i>	<i>2,411.02</i>	<i>1,644.71</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>270.67</i>	<i>2,364.04</i>	<i>411.00</i>	<i>2,419.65</i>
<i>All other</i>	<i>285.80</i>	<i>647.20</i>	<i>272.40</i>	<i>382.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$49,035.84	\$81,010.01	\$52,616.89	\$58,194.79
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	29,800.00	—	—
Transfers and refunds	263.60	1,157.49	2,286.90	1,800.10
Agency, trust, and investment	4,804.99	10,571.25	4,931.92	6,406.56
Total receipts	\$64,104.43	\$122,538.75	\$59,835.71	\$66,401.45
<i>Balance on hand, including funds</i>	<i>12,062.99</i>	<i>2,525.09</i>	<i>8,708.51</i>	<i>11,535.94</i>
GRAND TOTAL	\$76,167.42	\$125,063.84	\$68,544.22	\$77,937.39

Graded According to Population of 1935 — Continued.

PAYMENTS.	Gill POPULATION 995	Sherborn POPULATION 994	Bernardston POPULATION 975	Ashby POPULATION 957
Maintenance	\$45,063.44	\$68,874.36	\$45,183.51	\$49,958.15
<i>Departmental</i>	<i>44,891.44</i>	<i>67,490.95</i>	<i>45,143.63</i>	<i>49,163.50</i>
General government	1,503.31	4,616.45	2,904.46	2,167.46
Protection of persons and property	2,595.84	2,728.62	1,416.73	1,662.41
Health and sanitation	603.80	1,534.24	775.62	1,569.91
Highways	13,608.72	24,598.58	11,888.30	16,355.33
Charities	4,876.88	9,989.20	8,399.60	8,659.30
Soldiers' benefits	181.91	179.00	935.00	120.00
Schools	19,360.52	19,510.91	17,251.92	17,081.04
Libraries	812.44	1,774.06	536.95	886.98
Recreation	28.89	1,133.25	684.29	320.72
Pensions	—	—	—	—
Unclassified	1,319.13	1,426.64	350.76	340.35
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>9.30</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	9.30
<i>Cemeteries</i>	<i>172.00</i>	<i>1,380.11</i>	<i>—</i>	<i>785.35</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>3.80</i>	<i>39.88</i>	<i>—</i>
Interest	35.34	212.73	—	301.76
<i>Loans, general purposes</i>	<i>35.34</i>	<i>212.73</i>	<i>—</i>	<i>301.76</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,963.90	4,599.80	3,442.80	7,556.38
<i>Departmental</i>	<i>4,963.90</i>	<i>4,599.80</i>	<i>3,442.80</i>	<i>7,556.38</i>
General government	—	—	—	—
Protection of persons and property	—	148.00	—	800.00
Health and sanitation	—	—	—	—
Highways	4,963.90	4,281.04	2,767.80	6,248.88
Charities	—	—	—	—
Schools	—	41.27	225.00	507.50
Libraries	—	—	—	—
Recreation	—	129.49	200.00	—
Unclassified	—	—	250.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	33,800.00	—	1,600.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,600.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>33,800.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	14.50	400.00	2,081.29	1,629.85
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>14.50</i>	<i>400.00</i>	<i>2,081.29</i>	<i>1,629.85</i>
Refunds	249.10	757.49	205.61	170.25
Agency, trust, and investment	5,325.02	11,269.45	4,874.69	6,383.64
<i>Taxes and licenses for State</i>	<i>1,837.50</i>	<i>4,165.00</i>	<i>1,837.50</i>	<i>1,960.00</i>
<i>Taxes for county</i>	<i>2,411.02</i>	<i>3,495.01</i>	<i>2,411.02</i>	<i>1,644.71</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>790.70</i>	<i>3,071.84</i>	<i>353.77</i>	<i>2,398.73</i>
<i>All other</i>	<i>285.80</i>	<i>537.60</i>	<i>272.40</i>	<i>382.20</i>
RECAPITULATION.				
Maintenance and interest	\$45,098.78	\$69,087.09	\$45,183.51	\$50,259.91
Permanent debt (except from sinking funds)	—	—	—	1,600.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,963.90	4,599.80	3,442.80	7,556.38
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	33,800.00	—	—
Transfers (except to sinking funds) and refunds	263.60	1,157.49	2,286.90	1,800.10
Agency, trust, and investment	5,325.02	11,269.45	4,874.69	6,383.64
Total payments	\$65,651.30	\$119,913.83	\$55,787.90	\$67,600.03
<i>Balance on hand, including funds</i>	<i>10,516.12</i>	<i>5,150.01</i>	<i>12,756.32</i>	<i>10,337.36</i>
GRAND TOTAL	\$76,167.42	\$125,063.84	\$68,544.22	\$77,937.39

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Granby POPULATION 956	Southampton POPULATION 954	Conway POPULATION 952	Harvard POPULATION 952
REVENUE.	\$49,096.82	\$54,616.57	\$71,985.98	\$70,026.28
General	43,098.71	44,344.73	58,252.14	58,977.18
<i>Taxes</i>	<i>25,465.28</i>	<i>25,421.15</i>	<i>29,380.34</i>	<i>46,461.12</i>
Property, poll, and income	25,381.45	25,136.82	29,685.91	46,123.39
Corporation, bank, etc.	83.83	284.33	194.43	337.73
<i>Licenses and permits</i>	<i>1,739.50</i>	<i>445.00</i>	<i>375.00</i>	<i>81.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>26.45</i>	<i>10.00</i>	<i>31.45</i>
<i>Grants and gifts</i>	<i>15,893.93</i>	<i>18,452.13</i>	<i>27,986.80</i>	<i>12,403.61</i>
For expenses	15,893.93	18,452.13	27,986.80	12,403.61
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	5,998.11	10,271.84	13,733.84	11,049.10
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,201.10</i>	<i>1,752.38</i>	<i>1,630.25</i>	<i>3,743.80</i>
<i>Departmental</i>	<i>2,148.98</i>	<i>4,099.58</i>	<i>11,018.99</i>	<i>2,434.17</i>
General government	102.90	33.50	64.00	107.60
Protection of persons and property	31.71	36.76	8.81	55.66
Health and sanitation	—	—	—	6.00
Highways	—	1,999.75	3,852.98	162.11
Charities	1,009.21	1,731.22	4,902.33	1,254.03
Soldiers' benefits	—	60.00	—	—
Schools	996.16	216.10	2,188.37	487.57
Libraries	9.00	15.00	—	316.20
Recreation	—	—	—	—
Unclassified	—	7.25	2.50	45.00
<i>Public service enterprises</i>	<i>—</i>	<i>2,835.65</i>	<i>—</i>	<i>7.50</i>
Electric light	—	—	—	—
Water	—	2,835.65	—	—
All other	—	—	—	7.50
<i>Cemeteries</i>	<i>800.41</i>	<i>365.60</i>	<i>36.00</i>	<i>1,241.97</i>
<i>Interest</i>	<i>847.62</i>	<i>1,218.63</i>	<i>1,048.60</i>	<i>3,621.66</i>
On sinking funds	—	—	—	—
On trust and investment funds	172.05	803.28	466.93	3,036.16
All other	675.57	415.35	581.67	585.50
NON-REVENUE.	\$11,248.28	\$13,615.63	\$7,836.67	\$29,511.87
Offsets to outlays	4,349.96	1,550.00	2,799.99	15,443.16
<i>Departmental</i>	<i>4,349.96</i>	<i>1,550.00</i>	<i>2,799.99</i>	<i>15,443.16</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	5,000.00	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	107.67	636.16	31.00	2,942.37
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	107.67	636.16	31.00	2,942.37
Refunds	31.53	96.16	26.47	234.72
Agency, trust, and investment	6,759.12	6,333.31	4,979.21	10,891.62
<i>Taxes and licenses for State</i>	<i>1,966.06</i>	<i>1,837.50</i>	<i>1,960.00</i>	<i>4,423.63</i>
<i>Taxes for county</i>	<i>3,149.11</i>	<i>2,952.29</i>	<i>2,571.75</i>	<i>4,127.91</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,285.75</i>	<i>1,200.32</i>	<i>275.86</i>	<i>1,946.48</i>
All other	358.20	343.20	171.60	393.60
RECAPITULATION.				
Revenue and offsets to outlays	\$53,446.78	\$56,166.57	\$74,785.97	\$85,469.44
Premiums	—	—	—	—
Municipal indebtedness	—	5,000.00	—	—
Transfers and refunds	139.20	732.32	57.47	3,177.09
Agency, trust, and investment	6,759.12	6,333.31	4,979.21	10,891.62
Total receipts	\$60,345.10	\$68,232.20	\$79,822.65	\$99,538.15
Balance on hand, including funds	11,171.54	14,203.92	15,001.49	14,079.05
GRAND TOTAL	\$71,516.64	\$82,436.12	\$94,824.14	\$113,617.20

Graded According to Population of 1935 — Continued.

PAYMENTS.	Granby POPULATION 956	Southampton POPULATION 954	Conway POPULATION 952	Harvard POPULATION 952
Maintenance	\$41,875.26	\$47,297.83	\$62,576.50	\$70,803.07
<i>Departmental</i>	<i>41,107.85</i>	<i>46,212.59</i>	<i>62,524.50</i>	<i>69,201.80</i>
General government	2,171.09	2,321.47	2,101.06	5,334.75
Protection of persons and property	1,079.12	2,490.52	1,000.27	5,306.90
Health and sanitation	893.97	422.78	445.50	3,941.07
Highways	10,989.84	12,990.16	19,280.53	25,131.51
Charities	5,911.88	8,402.16	13,092.89	7,607.30
Soldiers' benefits	482.00	271.00	107.00	—
Schools	17,989.74	17,393.11	25,002.64	16,900.02
Libraries	631.56	751.29	—	3,368.92
Recreation	29.72	78.89	333.15	1,102.33
Pensions	—	—	—	—
Unclassified	928.93	1,091.21	1,161.46	509.00
<i>Public service enterprises</i>	<i>—</i>	<i>400.18</i>	<i>—</i>	<i>3.75</i>
Electric light	—	—	—	—
Water	—	400.18	—	—
All other	—	—	—	3.75
<i>Cemeteries</i>	<i>767.41</i>	<i>685.06</i>	<i>52.00</i>	<i>1,597.52</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	2,041.42	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>18.92</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,022.50</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,443.08	6,809.40	10,101.05	13,230.20
<i>Departmental</i>	<i>8,334.08</i>	<i>6,809.40</i>	<i>10,101.05</i>	<i>13,230.20</i>
General government	1,648.03	319.32	—	—
Protection of persons and property	—	—	—	100.00
Health and sanitation	—	—	—	—
Highways	6,531.23	6,490.08	10,051.05	12,328.24
Charities	—	—	—	—
Schools	204.82	—	50.00	361.75
Libraries	—	—	—	440.21
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>59.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	7,500.00	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,500.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	107.67	636.16	31.00	2,942.37
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>107.67</i>	<i>636.16</i>	<i>31.00</i>	<i>2,942.37</i>
Refunds	31.53	96.16	26.47	234.72
Agency, trust, and investment	7,222.90	6,333.31	5,212.07	10,658.04
<i>Taxes and licenses for State</i>	<i>1,966.06</i>	<i>1,837.50</i>	<i>1,960.00</i>	<i>4,423.63</i>
<i>Taxes for county</i>	<i>3,149.11</i>	<i>2,952.29</i>	<i>2,571.75</i>	<i>4,127.91</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,749.53</i>	<i>1,200.32</i>	<i>508.72</i>	<i>1,712.90</i>
<i>All other</i>	<i>358.20</i>	<i>343.20</i>	<i>171.60</i>	<i>393.60</i>
RECAPITULATION.				
Maintenance and interest	\$41,875.26	\$49,339.25	\$62,576.50	\$70,803.07
Permanent debt (except from sinking funds)	—	2,500.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,443.08	6,809.40	10,101.05	13,230.20
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	5,000.00	—	—
Transfers (except to sinking funds) and refunds	139.20	732.32	57.47	3,177.09
Agency, trust, and investment	7,222.90	6,333.31	5,212.07	10,658.04
Total payments	\$57,680.44	\$70,714.28	\$77,947.09	\$97,868.40
Balance on hand, including funds	13,836.20	11,721.84	16,377.05	15,748.80
GRAND TOTAL	\$71,516.64	\$82,436.12	\$94,824.14	\$113,617.20

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Wellfleet POPULATION 948	East Brookfield POPULATION 945	Charlemont POPULATION 923	New Marlborough POPULATION 921
REVENUE.	\$69,862.28	\$54,881.73	\$58,823.01	\$74,572.16
General	64,904.03	43,145.30	48,668.30	66,689.90
<i>Taxes</i>	<i>53,940.64</i>	<i>31,620.36</i>	<i>31,362.00</i>	<i>45,138.26</i>
Property, poll, and income	53,867.35	30,973.20	31,259.73	43,924.94
Corporation, bank, etc.	73.29	647.16	102.27	1,213.32
<i>Licenses and permits</i>	<i>284.50</i>	<i>591.50</i>	<i>1,648.00</i>	<i>48.75</i>
<i>Fines and forfeits</i>	<i>65.00</i>	<i>20.00</i>	<i>64.00</i>	<i>64.20</i>
<i>Grants and gifts</i>	<i>10,613.89</i>	<i>10,913.44</i>	<i>15,591.40</i>	<i>21,422.69</i>
For expenses	10,613.89	10,814.44	15,341.40	21,343.45
For outlays	—	99.00	250.00	79.24
<i>All other</i>	<i>—</i>	<i>—</i>	<i>2.90</i>	<i>16.00</i>
Commercial	4,958.25	11,736.43	10,154.71	7,882.26
<i>Special assessments</i>	<i>76.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	76.60	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,833.52</i>	<i>1,778.03</i>	<i>1,606.67</i>	<i>1,843.59</i>
<i>Departmental</i>	<i>1,729.00</i>	<i>6,092.09</i>	<i>7,938.93</i>	<i>4,949.66</i>
General government	27.75	44.49	349.25	71.09
Protection of persons and property	41.82	54.50	44.60	46.92
Health and sanitation	459.37	—	—	—
Highway	—	2,335.55	2,394.92	2,022.29
Charities	936.48	3,354.56	2,903.02	2,633.33
Soldiers' benefits	142.50	—	86.31	—
Schools	92.28	224.02	2,150.83	.35
Libraries	28.80	22.87	—	3.00
Recreation	—	—	—	—
Unclassified	—	56.10	10.00	172.68
<i>Public service enterprises</i>	<i>—</i>	<i>3,114.22</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	3,114.22	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>526.13</i>	<i>306.25</i>	<i>—</i>	<i>116.70</i>
<i>Interest</i>	<i>793.00</i>	<i>446.84</i>	<i>609.11</i>	<i>972.31</i>
On sinking funds	50.00	34.89	150.75	4.93
On trust and investment fund	743.00	410.95	458.36	967.38
All other	—	—	—	—
NON-REVENUE.	\$53,861.89	\$74,155.31	\$15,642.08	\$54,013.96
Offsets to outlays	8,662.83	17,144.47	—	7,520.00
<i>Departmental</i>	<i>8,662.83</i>	<i>17,144.47</i>	<i>—</i>	<i>7,520.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	33,000.00	51,508.75	10,000.00	40,000.00
<i>Loans, general purposes</i>	<i>3,000.00</i>	<i>7,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>39,500.00</i>	<i>10,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premium</i>	<i>—</i>	<i>8.75</i>	<i>—</i>	<i>—</i>
Transfers	50.00	107.00	185.30	215.74
<i>From sinking fund</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>50.00</i>	<i>107.00</i>	<i>185.30</i>	<i>215.74</i>
Refunds	125.37	207.13	79.20	98.01
Agency, trust, and investment	12,023.69	5,187.96	5,377.58	6,180.21
<i>Taxes and licenses for State</i>	<i>3,553.98</i>	<i>2,082.50</i>	<i>2,211.82</i>	<i>2,450.00</i>
<i>Taxes for county</i>	<i>5,994.17</i>	<i>1,949.29</i>	<i>2,893.22</i>	<i>3,069.06</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,322.54</i>	<i>831.57</i>	<i>39.74</i>	<i>265.15</i>
<i>All other</i>	<i>153.00</i>	<i>324.60</i>	<i>232.80</i>	<i>396.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$78,525.11	\$72,026.20	\$58,823.01	\$82,092.16
Premiums	—	8.75	—	—
Municipal indebtedness	33,000.00	51,500.00	10,000.00	40,000.00
Transfers and refunds	175.37	314.13	264.50	313.75
Agency, trust, and investment	12,023.69	5,187.96	5,377.58	6,180.21
Total receipts	\$123,724.17	\$129,037.04	\$74,465.09	\$128,586.12
<i>Balance on hand, including funds</i>	<i>10,939.76</i>	<i>5,523.40</i>	<i>6,433.98</i>	<i>12,071.97</i>
GRAND TOTAL	\$134,663.93	\$134,560.44	\$80,899.07	\$140,658.09

Graded According to Population of 1935 — Continued.

PAYMENTS.	Wellfleet POPULATION 948	East Brookfield POPULATION 945	Charlemont POPULATION 923	New Marlborough POPULATION 921
Maintenance	\$57,022.81	\$48,785.54	\$55,954.68	\$59,820.17
<i>Departmental</i>	<i>56,496.68</i>	<i>46,558.26</i>	<i>55,914.68</i>	<i>59,325.82</i>
General government	6,101.89	2,696.11	3,423.12	2,712.00
Protection of persons and property	3,262.27	1,776.96	1,012.20	606.58
Health and sanitation	3,088.62	1,039.83	1,688.05	1,097.95
Highways	13,816.30	11,934.29	16,917.01	21,423.54
Charities	12,680.08	9,775.48	12,442.59	11,959.43
Soldiers' benefits	120.00	255.54	259.36	—
Schools	15,650.01	16,640.61	19,429.16	20,166.08
Libraries	775.82	847.97	249.41	547.25
Recreation	126.63	31.37	31.37	33.85
Pensions	—	—	—	—
Unclassified	875.06	558.10	462.41	778.54
<i>Public service enterprises</i>	<i>—</i>	<i>2,349.73</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	2,349.73	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>526.13</i>	<i>879.55</i>	<i>40.00</i>	<i>494.35</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	275.89	303.08	42.25	1,124.83
<i>Loans, general purposes</i>	<i>275.89</i>	<i>303.08</i>	<i>42.25</i>	<i>1,124.83</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	17,399.32	34,179.25	3,389.48	11,091.54
<i>Departmental</i>	<i>17,399.32</i>	<i>28,837.85</i>	<i>3,389.48</i>	<i>10,963.04</i>
General government	—	82.50	—	—
Protection of persons and property	694.67	—	589.50	—
Health and sanitation	—	—	—	—
Highways	16,511.93	28,755.35	2,799.98	10,908.38
Charities	—	—	—	—
Schools	—	—	—	54.66
Libraries	—	—	—	—
Recreation	192.72	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>5,176.40</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	5,176.40	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>165.00</i>	<i>—</i>	<i>128.50</i>
Municipal indebtedness	32,000.00	34,500.00	10,000.00	45,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>1,000.00</i>	<i>—</i>	<i>2,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>33,500.00</i>	<i>10,000.00</i>	<i>43,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	50.00	107.00	185.30	215.74
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>50.00</i>	<i>107.00</i>	<i>185.30</i>	<i>215.74</i>
Refunds	125.37	207.13	79.20	98.01
Agency, trust, and investment	11,924.44	5,069.05	5,368.03	6,127.88
<i>Taxes and licences for State</i>	<i>3,553.98</i>	<i>2,082.50</i>	<i>2,211.82</i>	<i>2,450.00</i>
<i>Taxes for county</i>	<i>5,994.17</i>	<i>1,949.29</i>	<i>2,893.22</i>	<i>3,069.06</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,210.09</i>	<i>657.46</i>	<i>30.19</i>	<i>212.82</i>
<i>All other</i>	<i>166.20</i>	<i>379.80</i>	<i>232.80</i>	<i>396.00</i>

RECAPITULATION.

Maintenance and interest	\$57,298.70	\$49,088.62	\$55,996.93	\$60,945.00
Permanent debt (except from sinking funds)	2,000.00	1,000.00	—	2,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	17,399.32	34,179.25	3,389.48	11,091.54
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	33,500.00	10,000.00	43,000.00
Transfers (except to sinking funds) and refunds	175.37	314.13	264.50	313.75
Agency, trust, and investment	11,924.44	5,069.05	5,368.03	6,127.88
Total payments	\$118,797.83	\$123,151.05	\$75,018.94	\$123,978.17
Balance on hand, including funds	15,866.10	11,409.39	5,880.13	16,679.92
GRAND TOTAL	\$134,663.93	\$134,560.44	\$80,899.07	\$140,658.09

¹ Includes \$338.68 county hospital debt paid from gifts for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashfield POPULATION 918	Brimfield POPULATION 892	Hampden POPULATION 854	Royalston POPULATION 841
REVENUE.	\$69,319.66	\$67,797.10	\$54,788.25	\$67,989.92
General	54,808.40	56,416.74	46,083.06	52,108.18
<i>Taxes</i>	<i>32,571.82</i>	<i>34,852.56</i>	<i>29,110.24</i>	<i>30,578.11</i>
Property, poll, and income	32,024.56	34,560.18	29,060.92	30,573.68
Corporation, bank, etc.	547.26	292.18	49.32	4.43
<i>Licenses and permits</i>	<i>33.50</i>	<i>576.00</i>	<i>379.00</i>	<i>2.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>100.00</i>	<i>—</i>	<i>30.80</i>
<i>Grants and gifts</i>	<i>22,203.08</i>	<i>20,888.38</i>	<i>16,593.82</i>	<i>21,497.27</i>
For expenses	21,703.08	20,888.38	16,593.82	21,497.27
For outlays	500.00	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	14,511.26	11,380.36	8,705.19	15,881.74
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,282.10</i>	<i>1,950.31</i>	<i>2,156.11</i>	<i>1,286.55</i>
<i>Departmental</i>	<i>10,758.27</i>	<i>8,101.05</i>	<i>5,778.44</i>	<i>13,307.23</i>
General government	103.15	162.16	127.60	162.50
Protection of persons and property	13.40	31.10	15.90	35.50
Health and sanitation	—	—	74.00	—
Highways	5,579.97	3,309.05	2,037.75	5,581.23
Charities	1,951.65	3,428.78	2,746.95	6,441.30
Soldiers' benefits	—	70.00	48.00	160.00
Schools	3,086.72	1,081.08	720.74	919.30
Libraries	19.38	4.37	—	—
Recreation	—	—	—	—
Unclassified	4.00	14.51	7.50	7.40
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.85</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	10.85
<i>Cemeteries</i>	<i>—</i>	<i>580.22</i>	<i>141.48</i>	<i>220.46</i>
<i>Interest</i>	<i>1,470.89</i>	<i>748.78</i>	<i>629.16</i>	<i>1,056.65</i>
On sinking funds	—	—	—	—
On trust and investment funds	844.46	419.98	78.25	894.69
All other	626.43	328.80	550.91	161.96
NON-REVENUE.	\$10,015.07	\$39,105.94	\$28,402.53	\$36,136.57
Offsets to outlays	3,499.96	3,986.84	6,475.00	3,372.19
<i>Departmental</i>	<i>3,499.96</i>	<i>3,986.84</i>	<i>6,475.00</i>	<i>3,372.19</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	30,000.00	18,200.00	28,200.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>3,200.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>30,000.00</i>	<i>15,000.00</i>	<i>28,200.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	539.60	206.87	34.00	850.14
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>539.60</i>	<i>206.87</i>	<i>34.00</i>	<i>850.14</i>
Refunds	141.45	249.82	311.95	29.82
Agency, trust, and investment	5,834.06	4,662.41	3,381.58	3,684.42
<i>Taxes and licenses for State</i>	<i>2,327.50</i>	<i>1,837.50</i>	<i>1,470.00</i>	<i>1,592.50</i>
<i>Taxes for county</i>	<i>3,053.96</i>	<i>1,542.12</i>	<i>1,233.70</i>	<i>1,490.63</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>160.20</i>	<i>1,049.99</i>	<i>316.48</i>	<i>355.29</i>
<i>All other</i>	<i>292.40</i>	<i>232.80</i>	<i>361.40</i>	<i>246.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$72,819.62	\$71,783.94	\$61,263.25	\$71,362.11
Premiums	—	—	—	—
Municipal indebtedness	—	30,000.00	18,200.00	28,200.00
Transfers and refunds	681.05	456.69	345.95	879.96
Agency, trust, and investment	5,834.06	4,662.41	3,381.58	3,684.42
Total receipts	\$79,334.73	\$106,903.04	\$83,190.78	\$104,126.49
<i>Balance on hand, including funds</i>	<i>23,436.20</i>	<i>5,337.79</i>	<i>4,384.69</i>	<i>8,089.06</i>
GRAND TOTAL	\$102,770.93	\$112,240.83	\$87,575.47	\$112,215.55

Graded According to Population of 1935 — Continued.

PAYMENTS.	Ashfield POPULATION 918	Brimfield POPULATION 892	Hampden POPULATION 854	Royalston POPULATION 841
Maintenance	\$60,643.86	\$62,701.59	\$48,378.49	\$61,030.03
<i>Departmental</i>	<i>60,643.86</i>	<i>61,821.91</i>	<i>48,175.39</i>	<i>60,416.63</i>
General government	2,735.34	3,647.25	3,072.81	2,036.49
Protection of persons and property	938.00	1,351.65	861.89	1,789.89
Health and sanitation	591.74	513.32	1,175.54	691.77
Highways	24,547.41	20,286.43	12,222.11	21,303.52
Charities	7,054.13	11,231.34	9,815.73	13,914.37
Soldiers' benefits	100.00	69.00	175.59	315.00
Schools	22,256.49	23,067.29	18,691.24	17,022.08
Libraries	1,185.41	844.91	701.68	436.90
Recreation	185.16	134.52	74.19	25.59
Pensions	—	—	—	—
Unclassified	1,050.18	676.20	1,384.61	2,880.92
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>16.00</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	15.00
<i>Cemeteries</i>	<i>—</i>	<i>879.68</i>	<i>203.10</i>	<i>588.50</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
Interest	—	411.11	309.91	352.56
<i>Loans, general purposes</i>	<i>—</i>	<i>411.11</i>	<i>309.91</i>	<i>352.56</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,549.83	7,071.33	8,484.72	5,525.38
<i>Departmental</i>	<i>5,549.83</i>	<i>7,071.33</i>	<i>8,484.72</i>	<i>5,525.38</i>
General government	—	40.00	—	—
Protection of persons and property	—	—	3,900.00	—
Health and sanitation	—	—	—	—
Highways	5,549.83	6,799.33	4,584.72	5,400.50
Charities	—	—	—	—
Schools	—	—	—	70.58
Libraries	—	—	—	—
Recreation	—	232.00	—	54.30
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	32,050.00	15,400.00	26,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,050.00</i>	<i>400.00</i>	<i>500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>30,000.00</i>	<i>15,000.00</i>	<i>26,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	539.60	206.87	34.00	850.14
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>539.60</i>	<i>206.87</i>	<i>34.00</i>	<i>850.14</i>
Refunds	141.45	249.82	311.95	29.82
Agency, trust, and investment	6,345.09	4,875.52	3,413.08	7,736.38
<i>Taxes and licenses for State</i>	<i>2,327.50</i>	<i>1,837.50</i>	<i>1,470.00</i>	<i>1,592.50</i>
<i>Taxes for county</i>	<i>3,053.96</i>	<i>1,542.12</i>	<i>1,233.70</i>	<i>1,490.63</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>660.83</i>	<i>1,263.10</i>	<i>347.98</i>	<i>4,407.25</i>
<i>All other</i>	<i>312.80</i>	<i>232.80</i>	<i>361.40</i>	<i>246.00</i>
RECAPITULATION.				
Maintenance and interest	\$60,643.86	\$63,112.70	\$48,688.40	\$61,382.59
Permanent debt (except from sinking funds)	—	2,050.00	400.00	500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,549.83	7,071.33	8,484.72	5,525.38
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loan	—	30,000.00	15,000.00	26,000.00
Transfers (except to sinking funds) and refunds	681.05	456.69	345.95	879.96
Agency, trust, and investment	6,345.09	4,875.52	3,413.08	7,736.38
Total payments	\$73,219.83	\$107,566.24	\$76,332.15	\$102,024.31
Balance on hand, including funds	29,551.10	4,674.59	11,243.32	10,191.24
GRAND TOTAL	\$102,770.93	\$112,240.83	\$87,575.47	\$112,215.55

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Halifax POPULATION 817	Bolton POPULATION 739	Paxton POPULATION 731	Boxford POPULATION 726
REVENUE.	\$67,494.71	\$57,562.46	\$78,240.94	\$50,031.95
General	59,630.19	48,063.09	56,272.61	44,243.31
<i>Taxes</i>	<i>46,340.40</i>	<i>33,659.91</i>	<i>36,538.43</i>	<i>29,994.48</i>
Property, poll, and income	44,740.59	33,624.27	36,538.43	29,962.56
Corporation, bank, etc.	599.81	35.64	—	31.92
<i>Licenses and permits</i>	<i>878.50</i>	<i>51.60</i>	<i>1,184.00</i>	<i>237.00</i>
<i>Fines and forfeits</i>	<i>55.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts</i>	<i>13,376.29</i>	<i>14,351.68</i>	<i>18,550.18</i>	<i>14,011.83</i>
For expenses	13,376.29	14,351.68	16,561.05	14,011.83
For outlays	—	—	1,989.13	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	7,864.52	9,499.37	21,968.33	5,788.64
<i>Special assessments</i>	<i>21.20</i>	<i>—</i>	<i>24.80</i>	<i>24.88</i>
To meet expenses	21.20	—	24.80	24.88
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,736.09</i>	<i>1,427.34</i>	<i>2,084.29</i>	<i>2,028.47</i>
<i>Departmental</i>	<i>4,617.85</i>	<i>6,586.14</i>	<i>2,142.74</i>	<i>2,458.49</i>
General government	287.75	166.47	322.40	57.00
Protection of persons and property	38.12	18.46	4.43	10.32
Health and sanitation	—	44.15	—	—
Highways	60.41	3,952.49	1,077.69	1,655.06
Charities	3,689.43	1,925.92	642.72	580.24
Soldiers' benefits	—	120.00	—	—
Schools	526.68	343.44	—	38.25
Libraries	5.46	15.21	—	—
Recreation	—	—	36.00	—
Unclassified	10.00	—	59.50	117.62
<i>Public service enterprises</i>	<i>—</i>	<i>10.65</i>	<i>14,813.66</i>	<i>—</i>
Electric light	—	—	12,489.71	—
Water	—	—	2,323.95	—
All other	—	10.65	—	—
<i>Cemeteries</i>	<i>169.42</i>	<i>291.05</i>	<i>490.75</i>	<i>—</i>
<i>Interest</i>	<i>1,319.96</i>	<i>1,184.19</i>	<i>2,412.09</i>	<i>1,276.80</i>
On sinking funds	—	—	—	—
On trust and investment funds	2.33	716.69	1,266.44	1,006.75
All other	1,317.63	467.50	1,145.65	270.05
NON-REVENUE.	\$33,462.32	\$24,680.92	\$34,384.24	\$24,742.90
Offsets to outlays	2,812.50	4,954.43	5,858.47	9,294.48
<i>Departmental</i>	<i>2,812.50</i>	<i>4,954.43</i>	<i>5,576.90</i>	<i>9,294.48</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>281.57</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	25,000.00	13,800.00	20,000.00	10,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>3,800.00</i>	<i>5,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>10,000.00</i>	<i>15,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	490.99	1,816.23	433.09
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>490.99</i>	<i>1,816.23</i>	<i>433.09</i>
Refunds	53.29	23.34	187.18	48.39
Agency, trust, and investment	5,596.53	5,412.16	6,522.36	4,966.94
<i>Taxes and licenses for State</i>	<i>2,572.50</i>	<i>2,082.50</i>	<i>1,720.30</i>	<i>2,580.45</i>
<i>Taxes for county</i>	<i>2,366.69</i>	<i>1,949.29</i>	<i>1,605.80</i>	<i>2,017.53</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>365.14</i>	<i>1,123.57</i>	<i>2,870.56</i>	<i>98.96</i>
<i>All other</i>	<i>293.20</i>	<i>256.80</i>	<i>336.40</i>	<i>270.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$70,307.21	\$62,516.89	\$84,099.41	\$59,326.43
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	13,800.00	20,000.00	10,000.00
Transfers and refunds	53.29	514.33	2,003.41	481.48
Agency, trust, and investment	5,596.53	5,412.16	6,522.36	4,966.94
Total receipts	\$100,957.03	\$82,243.38	\$112,625.18	\$74,774.85
<i>Balance on hand, including funds</i>	<i>7,366.33</i>	<i>338.89</i>	<i>11,525.06</i>	<i>13,599.39</i>
GRAND TOTAL	\$108,323.36	\$82,582.27	\$124,150.24	\$88,374.24

Graded According to Population of 1935 — Continued.

PAYMENTS.	Halifax POPULATION 817	Bolton POPULATION 739	Paxton POPULATION 731	Boxford POPULATION 726
Maintenance	\$61,459.06	\$54,247.21	\$61,473.46	\$48,819.56
<i>Departmental</i>	<i>61,037.44</i>	<i>53,676.14</i>	<i>49,893.81</i>	<i>48,819.56</i>
General government	4,522.24	2,991.74	4,150.11	2,829.48
Protection of persons and property	3,747.30	1,869.99	2,068.46	2,781.87
Health and sanitation	1,506.95	1,585.31	1,098.28	1,235.40
Highways	12,504.33	16,292.55	11,996.95	16,418.74
Charities	19,653.56	9,980.45	4,911.61	7,350.25
Soldiers' benefits	20.00	412.16	45.00	297.64
Schools	17,116.96	15,202.40	22,403.44	15,765.31
Libraries	390.32	649.78	1,415.50	467.33
Recreation	104.15	72.24	132.50	116.20
Pensions	—	—	—	—
Unclassified	1,471.63	4,619.52	1,671.96	1,557.34
<i>Public service enterprises</i>	<i>—</i>	<i>5.32</i>	<i>10,978.15</i>	<i>—</i>
Electric light	—	—	9,453.61	—
Water	—	—	1,524.54	—
All other	—	5.32	—	—
<i>Cemeteries</i>	<i>421.62</i>	<i>540.75</i>	<i>593.50</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>25.00</i>	<i>8.00</i>	<i>—</i>
Interest	176.52	256.78	3,411.00	100.69
<i>Loans, general purposes</i>	<i>176.52</i>	<i>256.78</i>	<i>611.00</i>	<i>100.69</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,800.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,415.01	4,133.93	22,188.02	12,922.64
<i>Departmental</i>	<i>5,236.80</i>	<i>4,133.93</i>	<i>18,701.99</i>	<i>12,922.64</i>
General government	100.91	37.50	75.00	—
Protection of persons and property	304.04	—	—	—
Health and sanitation	—	—	—	—
Highways	4,037.25	3,863.79	11,934.89	12,922.64
Charities	—	—	—	—
Schools	844.60	232.64	1,192.10	—
Libraries	—	—	—	—
Recreation	—	—	5,500.00	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>3,486.03</i>	<i>—</i>
Electric light	—	—	3,486.03	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>128.21</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	21,500.00	11,100.00	22,390.00	11,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,500.00</i>	<i>1,100.00</i>	<i>2,390.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>10,000.00</i>	<i>20,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	490.99	1,816.23	433.09
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>490.99</i>	<i>1,816.23</i>	<i>433.09</i>
Refunds	53.29	23.34	187.18	48.39
Agency, trust, and investment	5,598.86	5,525.81	5,992.95	5,540.60
<i>Taxes and licenses for State</i>	<i>2,572.50</i>	<i>2,082.50</i>	<i>1,720.30</i>	<i>2,580.45</i>
<i>Taxes for county</i>	<i>2,365.69</i>	<i>1,949.29</i>	<i>1,605.30</i>	<i>2,017.53</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>367.47</i>	<i>1,237.22</i>	<i>2,337.15</i>	<i>672.62</i>
<i>All other</i>	<i>293.20</i>	<i>256.80</i>	<i>330.20</i>	<i>270.00</i>

RECAPITULATION.

Maintenance and interest	\$61,635.58	\$54,503.99	\$64,884.46	\$48,920.25
Permanent debt (except from sinking funds)	1,500.00	1,100.00	2,390.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,415.01	4,133.93	22,188.02	12,922.64
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	10,000.00	20,000.00	10,000.00
Transfers (except to sinking funds) and refunds	53.29	514.33	2,003.41	481.48
Agency, trust, and investment	5,598.86	5,525.81	5,992.95	5,540.60
Total payments	\$94,202.74	\$75,778.06	\$117,458.84	\$78,864.97
Balance on hand, including funds	14,120.62	6,804.21	6,691.40	9,509.27
GRAND TOTAL	\$108,323.36	\$82,582.27	\$124,150.24	\$88,374.24

1 Includes \$2,401.20 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leverett POPULATION 726	Becket POPULATION 723	Petersham POPULATION 718	Brewster POPULATION 715
REVENUE.	\$40,135.82	\$62,296.08	\$55,951.16	\$67,056.26
General	35,808.31	55,731.49	46,353.83	60,248.35
<i>Taxes</i>	<i>17,382.15</i>	<i>35,968.28</i>	<i>30,229.10</i>	<i>48,507.61</i>
Property, poll, and income	16,795.03	34,310.97	30,229.10	48,479.24
Corporation, bank, etc.	587.12	1,652.26	—	28.37
<i>Licenses and permits</i>	<i>4.00</i>	<i>619.75</i>	<i>28.00</i>	<i>502.50</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>429.25</i>	<i>20.00</i>	<i>40.00</i>
<i>Grants and gifts</i>	<i>18,422.16</i>	<i>18,719.26</i>	<i>16,076.73</i>	<i>11,191.69</i>
For expenses	18,422.16	18,719.26	16,076.73	11,191.69
For outlays	—	—	—	—
All other	—	—	—	6.55
Commercial	4,327.51	6,564.59	9,597.33	6,807.91
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>135.75</i>
To meet expenses	—	—	—	135.75
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>894.13</i>	<i>982.99</i>	<i>1,990.26</i>	<i>2,263.54</i>
<i>Departmental</i>	<i>3,031.64</i>	<i>4,373.04</i>	<i>6,583.80</i>	<i>3,685.92</i>
General government	—	133.72	296.50	101.00
Protection of persons and property	101.79	29.54	31.00	96.54
Health and sanitation	261.43	—	—	74.37
Highways	44.50	37.32	1,659.78	705.50
Charities	2,574.97	3,137.37	2,909.35	1,950.77
Soldiers' benefits	—	—	—	—
Schools	26.00	964.59	1,633.09	748.74
Libraries	4.04	—	—	—
Recreation	—	—	—	9.00
Unclassified	18.81	70.50	54.08	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>529.47</i>	<i>476.81</i>	<i>—</i>
<i>Interest</i>	<i>401.84</i>	<i>679.09</i>	<i>546.46</i>	<i>722.70</i>
On sinking funds	—	—	—	—
On trust and investment funds	121.70	50.00	409.05	—
All other	280.14	629.09	137.41	722.70
NON-REVENUE.	\$9,997.07	\$38,734.00	\$11,119.88	\$26,158.60
Offsets to outlays	2,400.00	9,327.99	—	1,875.00
<i>Departmental</i>	<i>2,400.00</i>	<i>9,327.99</i>	<i>—</i>	<i>1,875.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,000.00	24,450.00	—	14,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>9,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>24,450.00</i>	<i>—</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	121.71	—	566.63	—
<i>From sinking funds</i>	<i>121.71</i>	<i>—</i>	<i>566.63</i>	<i>—</i>
All other	—	—	—	—
Refunds	4.40	73.92	85.13	47.21
Agency, trust, and investment	2,470.96	4,882.09	10,468.12	10,236.39
<i>Taxes and licenses for State</i>	<i>983.03</i>	<i>1,715.00</i>	<i>2,580.45</i>	<i>3,675.00</i>
<i>Taxes for county</i>	<i>1,285.88</i>	<i>2,148.34</i>	<i>2,407.95</i>	<i>6,200.87</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>15.25</i>	<i>839.95</i>	<i>5,195.32</i>	<i>193.72</i>
All other	186.80	178.80	284.40	166.80
RECAPITULATION.				
Revenue and offsets to outlays	\$42,535.82	\$71,624.07	\$55,951.16	\$68,931.26
Premiums	—	—	—	—
Municipal indebtedness	5,000.00	24,450.00	—	14,000.00
Transfers and refunds	126.11	73.92	651.76	47.21
Agency, trust, and investment	2,470.96	4,882.09	10,468.12	10,236.39
Total receipts	\$50,132.89	\$101,030.08	\$67,071.04	\$93,214.86
Balance on hand, including funds	9,341.93	4,728.19	18,642.17	4,179.03
GRAND TOTAL	\$59,474.82	\$105,758.27	\$85,713.21	\$97,393.89

Graded According to Population of 1935 — Continued.

PAYMENTS.	Leverett POPULATION 726	Becket POPULATION 723	Petersham POPULATION 718	Brewster POPULATION 715
Maintenance	\$38,674.45	\$55,381.06	\$59,672.38	\$61,497.15
<i>Departmental</i>	<i>38,674.45</i>	<i>54,406.47</i>	<i>58,938.42</i>	<i>61,497.15</i>
General government	1,352.06	3,433.64	3,185.73	6,328.67
Protection of persons and property	500.26	1,112.33	2,098.61	3,114.34
Health and sanitation	733.70	2,468.40	1,792.01	1,758.13
Highways	8,865.37	16,331.19	21,802.41	14,849.10
Charities	11,497.23	13,516.80	8,510.86	13,299.69
Soldiers' benefits	—	382.50	130.00	184.90
Schools	14,983.34	16,618.93	20,022.76	18,628.95
Libraries	404.20	175.00	550.72	558.69
Recreation	18.99	172.99	415.74	437.14
Pensions	—	—	—	—
Unclassified	319.30	194.69	429.58	2,337.54
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>16.00</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	16.00	—
<i>Cemeteries</i>	<i>—</i>	<i>974.59</i>	<i>717.96</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	29.79	597.92	85.15	111.38
<i>Loans, general purposes</i>	<i>29.79</i>	<i>597.92</i>	<i>85.15</i>	<i>111.38</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,974.69	10,118.99	1,000.05	11,471.30
<i>Departmental</i>	<i>2,974.69</i>	<i>10,118.99</i>	<i>1,000.05</i>	<i>11,471.30</i>
General government	70.00	—	68.55	8,580.35
Protection of persons and property	—	—	195.89	—
Health and sanitation	—	—	—	105.00
Highways	2,800.00	10,118.99	—	2,043.90
Charities	—	—	—	—
Schools	104.69	—	338.37	742.05
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	397.24	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,000.00	26,450.00	1,800.00	5,006.55
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,000.00</i>	<i>1,800.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>24,450.00</i>	<i>—</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6.55</i>
Transfers	121.71	—	566.63	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>121.71</i>	<i>—</i>	<i>566.63</i>	<i>—</i>
Refunds	4.40	73.92	85.13	47.21
Agency, trust, and investment	2,492.56	4,483.61	10,235.09	10,211.33
<i>Taxes and licenses for State</i>	<i>983.03</i>	<i>1,715.00</i>	<i>2,580.45</i>	<i>3,675.00</i>
<i>Taxes for county</i>	<i>1,285.88</i>	<i>2,148.34</i>	<i>2,407.95</i>	<i>6,200.87</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>15.25</i>	<i>441.47</i>	<i>4,962.29</i>	<i>168.66</i>
<i>All other</i>	<i>208.40</i>	<i>178.80</i>	<i>284.40</i>	<i>166.80</i>
RECAPITULATION.				
Maintenance and interest	\$38,704.24	\$55,978.98	\$59,757.53	\$61,608.53
Permanent debt (except from sinking funds)	—	2,000.00	1,800.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,974.69	10,118.99	1,000.05	11,471.30
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,000.00	24,450.00	—	5,006.55
Transfers (except to sinking funds) and refunds	126.11	73.92	651.76	47.21
Agency, trust, and investment	2,492.56	4,483.61	10,235.09	10,211.33
Total payments	\$49,297.60	\$97,105.50	\$73,444.43	\$88,344.92
Balance on hand, including funds	10,177.22	8,652.77	12,268.78	9,048.97
GRAND TOTAL	\$59,474.82	\$105,758.27	\$85,713.21	\$97,393.89

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Princeton POPULATION 707	Granville POPULATION 704	Carlisle POPULATION 688	Richmond POPULATION 628
REVENUE.	\$81,089.12	\$69,413.18	\$49,648.18	\$37,807.84
General	59,565.28	63,193.24	36,616.68	30,600.77
<i>Taxes</i>	<i>42,131.42</i>	<i>47,123.39</i>	<i>23,255.86</i>	<i>18,232.95</i>
Property, poll, and income	42,107.49	46,449.30	23,022.48	18,061.79
Corporation, bank, etc.	23.93	674.09	233.38	171.16
<i>Licenses and permits</i>	<i>6.00</i>	<i>24.00</i>	<i>73.50</i>	<i>31.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>10.00</i>	<i>25.00</i>	<i>10.00</i>
<i>Grants and gifts</i>	<i>17,427.86</i>	<i>16,035.85</i>	<i>13,262.32</i>	<i>12,326.82</i>
For expenses	17,427.86	16,035.85	13,262.32	12,326.82
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	21,523.84	6,219.94	13,031.50	7,207.07
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,580.65</i>	<i>1,269.81</i>	<i>1,972.13</i>	<i>1,348.68</i>
<i>Departmental</i>	<i>6,549.76</i>	<i>4,483.46</i>	<i>9,429.11</i>	<i>5,546.95</i>
General government	116.71	217.00	20.80	32.95
Protection of persons and property	14.43	35.90	6.00	47.65
Health and sanitation	10.80	—	—	—
Highways	4,750.27	3,599.22	8,444.24	3,740.92
Charities	1,190.36	415.08	870.11	1,711.50
Soldiers' benefits	—	77.25	—	—
Schools	411.15	128.54	63.36	2.00
Libraries	12.00	5.47	9.60	11.93
Recreation	—	—	—	—
Unclassified	44.04	5.00	15.00	—
<i>Public service enterprises</i>	<i>12,074.79</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	12,074.79	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>303.86</i>	<i>—</i>	<i>518.00</i>	<i>4.78</i>
<i>Interest</i>	<i>1,014.78</i>	<i>466.67</i>	<i>1,112.26</i>	<i>306.66</i>
On sinking funds	—	—	—	—
On trust and investment funds	510.89	223.40	547.38	44.08
All other	503.89	243.27	564.88	262.58
NON-REVENUE.	\$41,621.04	\$36,402.17	\$31,782.66	\$25,361.70
Offsets to outlays	12,558.43	263.00	1,350.00	1,593.37
<i>Departmental</i>	<i>12,558.43</i>	<i>263.00</i>	<i>1,350.00</i>	<i>1,593.37</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	23,003.19	29,000.00	25,000.00	20,000.00
<i>Loans, general purposes</i>	<i>3,000.00</i>	<i>4,000.00</i>	<i>—</i>	<i>20,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>3.19</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	114.65	840.88	370.11	47.83
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>114.65</i>	<i>840.88</i>	<i>370.11</i>	<i>47.83</i>
Refunds	32.23	3.82	58.25	164.29
Agency, trust, and investment	5,912.54	6,294.47	5,004.30	3,556.21
<i>Taxes and licenses for State</i>	<i>2,327.50</i>	<i>3,309.24</i>	<i>1,966.06</i>	<i>1,470.00</i>
<i>Taxes for county</i>	<i>2,178.62</i>	<i>2,775.83</i>	<i>1,644.71</i>	<i>1,841.43</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,076.42</i>	<i>—</i>	<i>1,111.33</i>	<i>4.78</i>
<i>All other</i>	<i>330.00</i>	<i>209.40</i>	<i>282.20</i>	<i>240.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$93,647.55	\$69,676.18	\$50,998.18	\$39,401.21
Premiums	3.19	—	—	—
Municipal indebtedness	23,000.00	29,000.00	25,000.00	20,000.00
Transfers and refunds	146.88	844.70	428.36	212.12
Agency, trust, and investment	5,912.54	6,294.47	5,004.30	3,556.21
Total receipts	\$122,710.16	\$105,815.35	\$81,430.84	\$63,169.54
<i>Balance on hand, including funds</i>	<i>19,252.46</i>	<i>12,736.95</i>	<i>4,763.65</i>	<i>18,139.14</i>
GRAND TOTAL	\$141,962.62	\$118,552.30	\$86,194.49	\$81,308.68

Graded According to Population of 1935 — Continued.

PAYMENTS.	Princeton POPULATION 707	Granville POPULATION 704	Carlisle POPULATION 688	Richmond POPULATION 628
Maintenance	\$72,104.68	\$55,682.03	\$45,645.63	\$36,593.45
<i>Departmental</i>	<i>62,313.36</i>	<i>55,682.03</i>	<i>44,840.83</i>	<i>36,252.00</i>
General government	3,747.24	3,043.91	2,840.91	2,820.29
Protection of persons and property	1,532.91	1,095.26	2,243.92	406.10
Health and sanitation	1,840.23	793.29	483.25	584.00
Highways	26,114.72	23,841.20	17,017.37	11,900.66
Charities	5,455.98	5,367.33	5,433.56	5,942.92
Soldiers' benefits	708.60	149.25	—	484.69
Schools	21,260.44	19,676.72	15,718.03	12,492.02
Libraries	857.83	737.50	599.96	500.00
Recreation	173.89	37.97	259.53	20.64
Pensions	—	—	—	—
Unclassified	621.52	939.60	244.30	1,100.68
<i>Public service enterprises</i>	<i>9,358.35</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	9,358.35	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>432.97</i>	<i>—</i>	<i>804.80</i>	<i>341.45</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	731.68	1,011.92	76.45	225.00
<i>Loans, general purposes</i>	<i>731.68</i>	<i>1,011.92</i>	<i>76.45</i>	<i>225.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	16,837.42	16,933.09	2,094.23	26,960.92
<i>Departmental</i>	<i>13,913.66</i>	<i>16,933.09</i>	<i>2,094.23</i>	<i>26,960.92</i>
General government	—	—	—	56.27
Protection of persons and property	—	—	2,094.23	—
Health and sanitation	—	—	—	—
Highways	13,672.66	16,492.87	—	3,599.75
Charities	—	—	—	—
Schools	140.00	440.22	—	23,304.90
Libraries	—	—	—	—
Recreation	101.00	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,478.30</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	2,478.30	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>445.46</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	32,100.00	29,500.00	15,000.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,100.00</i>	<i>4,500.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>28,000.00</i>	<i>25,000.00</i>	<i>15,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	114.65	840.88	370.11	47.83
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>114.65</i>	<i>840.88</i>	<i>370.11</i>	<i>47.83</i>
Refunds	32.23	3.82	58.25	164.29
Agency, trust, and investment	5,857.35	6,829.12	5,186.08	3,556.21
<i>Taxes and licenses for State</i>	<i>2,327.50</i>	<i>3,309.24</i>	<i>1,966.06</i>	<i>1,470.00</i>
<i>Taxes for county</i>	<i>2,178.62</i>	<i>2,775.83</i>	<i>1,644.71</i>	<i>1,841.43</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,036.83</i>	<i>584.65</i>	<i>1,293.11</i>	<i>4.78</i>
<i>All other</i>	<i>314.40</i>	<i>209.40</i>	<i>282.20</i>	<i>240.00</i>
RECAPITULATION.				
Maintenance and interest	\$72,836.36	\$56,693.95	\$45,722.08	\$36,818.45
Permanent debt (except from sinking funds)	4,100.00	4,500.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	16,837.42	16,933.09	2,094.23	26,960.92
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	28,000.00	25,000.00	15,000.00	—
Transfers (except to sinking funds) and refunds	146.88	844.70	428.36	212.12
Agency, trust, and investment	5,857.35	6,829.12	5,186.08	3,556.21
Total payments	\$127,778.01	\$110,800.86	\$68,430.75	\$67,547.70
<i>Balance on hand, including funds</i>	<i>14,184.61</i>	<i>7,751.44</i>	<i>17,763.74</i>	<i>13,760.98</i>
GRAND TOTAL	\$141,962.62	\$118,552.30	\$86,194.49	\$81,308.68

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Cummington POPULATION 610	Eastham POPULATION 606	Egremont POPULATION 569	Warwick POPULATION 565
REVENUE.	\$48,479.59	\$48,516.99	\$34,245.54	\$38,665.72
General	37,904.85	41,397.44	30,601.60	31,400.21
<i>Taxes</i>	<i>19,185.29</i>	<i>30,008.41</i>	<i>20,134.04</i>	<i>18,360.22</i>
Property, poll, and income	19,083.57	29,970.74	19,746.79	15,333.86
Corporation, bank, etc.	101.72	37.67	387.25	26.36
<i>Licenses and permits</i>	<i>55.50</i>	<i>139.85</i>	<i>573.00</i>	<i>269.00</i>
<i>Fines and forfeits</i>	<i>70.00</i>	<i>25.00</i>	<i>47.45</i>	<i>35.00</i>
<i>Grants and gifts</i>	<i>18,594.06</i>	<i>11,224.18</i>	<i>9,847.11</i>	<i>15,735.99</i>
For expenses	18,544.06	11,224.18	9,847.11	15,735.99
For outlays	50.00	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	10,574.74	7,119.55	3,643.94	7,265.51
<i>Special assessments</i>	<i>—</i>	<i>42.74</i>	<i>—</i>	<i>—</i>
To meet expenses	—	42.74	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,139.51</i>	<i>1,416.51</i>	<i>1,753.29</i>	<i>515.93</i>
<i>Departmental</i>	<i>7,920.11</i>	<i>3,229.43</i>	<i>1,637.70</i>	<i>6,169.70</i>
General government	82.30	187.39	—	81.60
Protection of persons and property	39.77	99.82	31.06	6.39
Health and sanitation	—	27.75	—	36.43
Highways	2,898.39	—	—	5,271.50
Charities	4,350.55	1,341.98	1,594.64	753.46
Soldiers' benefits	—	70.00	—	—
Schools	548.52	1,384.66	—	—
Libraries	—	5.00	12.00	—
Recreation	—	—	—	—
Unclassified . . . . .	.58	112.83	—	20.32
<i>Public service enterprises</i>	<i>755.11</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	755.11	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>48.50</i>	<i>—</i>	<i>—</i>	<i>101.00</i>
<i>Interest</i>	<i>711.51</i>	<i>2,430.87</i>	<i>247.95</i>	<i>478.88</i>
On sinking funds	—	—	—	—
On trust and investment funds	387.51	2,019.38	—	242.75
All other	324.00	411.49	247.95	236.13
NON-REVENUE.	\$27,190.71	\$17,895.81	\$11,661.44	\$10,330.72
Offsets to outlays	3,300.00	232.50	2,490.38	1,700.00
<i>Departmental</i>	<i>3,300.00</i>	<i>232.50</i>	<i>2,490.38</i>	<i>1,700.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	20,000.00	10,000.00	5,000.00	5,500.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>10,000.00</i>	<i>5,000.00</i>	<i>5,500.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	506.73	690.37	—	197.05
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>506.73</i>	<i>690.37</i>	<i>—</i>	<i>197.05</i>
Refunds	63.58	178.17	36.66	—
Agency, trust, and investment	3,320.40	6,794.77	4,134.40	2,933.67
<i>Taxes and licenses for State</i>	<i>1,102.50</i>	<i>2,082.50</i>	<i>1,720.30</i>	<i>735.00</i>
<i>Taxes for county</i>	<i>1,771.38</i>	<i>3,513.83</i>	<i>2,148.34</i>	<i>964.41</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>234.12</i>	<i>1,052.04</i>	<i>85.56</i>	<i>1,111.06</i>
<i>All other</i>	<i>212.40</i>	<i>146.40</i>	<i>180.20</i>	<i>123.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$51,779.59	\$48,749.49	\$36,735.92	\$40,365.72
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	10,000.00	5,000.00	5,500.00
Transfers and refunds	570.31	868.54	36.66	197.05
Agency, trust, and investment	3,320.40	6,794.77	4,134.40	2,933.67
Total receipts	\$75,670.30	\$66,412.80	\$45,906.98	\$48,996.44
<i>Balance on hand, including funds</i>	<i>12,241.13</i>	<i>16,710.82</i>	<i>5,380.60</i>	<i>7,631.71</i>
GRAND TOTAL	\$87,911.43	\$83,123.62	\$51,287.58	\$56,628.15

Graded According to Population of 1935 — Continued.

PAYMENTS.	Cummington POPULATION 610	Eastham POPULATION 606	Egremont POPULATION 569	Warwick POPULATION 565
Maintenance	\$41,838.65	\$46,577.61	\$30,175.08	\$37,648.14
<i>Departmental</i>	<i>41,479.28</i>	<i>46,577.61</i>	<i>30,148.78</i>	<i>37,319.98</i>
General government	1,653.75	7,555.97	2,146.66	2,707.44
Protection of persons and property	251.86	1,462.53	376.53	641.70
Health and sanitation	877.10	976.34	559.50	1,004.80
Highways	12,383.43	11,096.19	9,651.14	17,560.18
Charities	9,270.02	7,396.25	7,707.06	5,412.73
Soldiers' benefits	—	72.35	—	—
Schools	15,378.48	15,215.65	8,832.52	8,861.94
Libraries	139.64	732.68	175.15	630.39
Recreation	1,036.22	208.69	24.84	64.86
Pensions	—	—	—	—
Unclassified	488.78	1,860.96	675.38	435.94
<i>Public service enterprises</i>	<i>282.35</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	282.35	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>77.02</i>	<i>—</i>	<i>26.30</i>	<i>328.16</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	87.36	461.67	40.62	155.34
<i>Loans, general purposes</i>	<i>87.36</i>	<i>461.67</i>	<i>40.62</i>	<i>155.34</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,576.87	8,964.52	4,496.88	3,355.05
<i>Departmental</i>	<i>5,576.87</i>	<i>8,964.52</i>	<i>4,496.88</i>	<i>3,355.05</i>
General government	70.00	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	5,460.86	974.31	4,496.88	2,810.01
Charities	—	—	—	—
Schools	32.01	7,990.21	—	499.00
Libraries	14.00	—	—	46.04
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	21,000.00	12,000.00	5,000.00	6,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>21,000.00</i>	<i>10,000.00</i>	<i>5,000.00</i>	<i>5,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	506.73	690.37	—	197.05
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>506.73</i>	<i>690.37</i>	<i>—</i>	<i>197.05</i>
Refunds	63.58	178.17	36.66	—
Agency, trust, and investment	3,201.18	7,371.91	4,134.40	2,954.77
<i>Taxes and licenses for State</i>	<i>1,102.50</i>	<i>2,082.50</i>	<i>1,720.30</i>	<i>735.00</i>
<i>Taxes for county</i>	<i>1,771.38</i>	<i>3,513.83</i>	<i>2,148.34</i>	<i>964.41</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>114.90</i>	<i>1,629.18</i>	<i>85.56</i>	<i>1,126.76</i>
<i>All other</i>	<i>212.40</i>	<i>146.40</i>	<i>180.20</i>	<i>128.60</i>
RECAPITULATION.				
Maintenance and interest	\$41,926.01	\$47,039.28	\$30,215.70	\$37,803.48
Permanent debt (except from sinking funds)	—	2,000.00	—	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,576.87	8,964.52	4,496.88	3,355.05
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	21,000.00	10,000.00	5,000.00	5,500.00
Transfers (except to sinking funds) and refunds	570.31	868.54	36.66	197.05
Agency, trust, and investment	3,201.18	7,371.91	4,134.40	2,954.77
Total payments	\$72,274.37	\$76,244.25	\$43,883.64	\$50,810.35
Balance on hand, including funds	15,637.06	6,879.37	7,403.94	5,817.80
GRAND TOTAL	\$87,911.43	\$83,123.62	\$51,287.58	\$56,628.15

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Plympton POPULATION 558	Truro POPULATION 541	Worthington POPULATION 530	Pelham POPULATION 504
REVENUE.	\$38,157.02	\$46,328.02	\$54,954.41	\$37,275.20
General	34,054.98	42,134.14	46,269.72	32,604.63
<i>Taxes</i>	<i>23,424.43</i>	<i>33,420.41</i>	<i>22,574.43</i>	<i>20,391.46</i>
Property, poll, and income	23,131.96	33,420.41	22,533.28	20,346.34
Corporation, bank, etc.	292.47	—	43.15	45.12
<i>Licenses and permits</i>	<i>4.00</i>	<i>390.50</i>	<i>117.00</i>	<i>16.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>15.00</i>	<i>25.00</i>	<i>20.00</i>
<i>Grants and gifts</i>	<i>10,626.55</i>	<i>8,308.23</i>	<i>23,553.29</i>	<i>12,177.17</i>
For expenses	10,626.55	8,308.23	23,553.29	12,177.17
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	4,102.04	4,193.88	8,684.69	4,670.57
<i>Special assessments</i>	<i>23.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	23.00	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>870.94</i>	<i>2,301.85</i>	<i>895.47</i>	<i>927.20</i>
<i>Departmental</i>	<i>2,306.88</i>	<i>914.40</i>	<i>7,185.94</i>	<i>3,430.74</i>
General government	14.55	22.70	62.46	44.65
Protection of persons and property	22.38	73.70	8.40	3.63
Health and sanitation	—	412.42	—	—
Highways	—	—	5,433.01	21.00
Charities	1,745.26	377.85	1,682.07	2,715.07
Soldiers' benefits	260.00	—	—	60.00
Schools	257.14	—	—	586.39
Libraries	6.90	27.73	—	—
Recreation	—	—	—	—
Unclassified	.65	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>274.50</i>	<i>187.11</i>	<i>39.00</i>	<i>27.75</i>
<i>Interest</i>	<i>626.72</i>	<i>790.52</i>	<i>564.28</i>	<i>284.88</i>
On sinking funds	—	—	—	—
On trust and investment funds	23.01	278.00	310.13	128.94
All other	603.71	512.52	254.15	155.94
NON-REVENUE.	\$50,984.91	\$18,823.98	\$8,960.98	\$23,653.36
Offsets to outlays	9,666.67	—	—	19,432.59
<i>Departmental</i>	<i>9,666.67</i>	<i>—</i>	<i>—</i>	<i>19,432.59</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	38,000.00	10,000.00	5,000.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>38,000.00</i>	<i>10,000.00</i>	<i>5,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	18.00	—	407.76	107.60
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	18.00	—	407.76	107.60
Refunds	7.34	259.40	7.39	30.25
Agency, trust, and investment	3,292.90	8,564.58	3,545.83	4,082.92
<i>Taxes and licenses for State</i>	<i>1,347.50</i>	<i>2,580.45</i>	<i>1,223.79</i>	<i>1,351.67</i>
<i>Taxes for county</i>	<i>1,239.17</i>	<i>4,340.61</i>	<i>1,968.20</i>	<i>2,165.02</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>521.43</i>	<i>1,456.92</i>	<i>176.64</i>	<i>253.70</i>
All other	184.80	186.60	172.20	312.53
RECAPITULATION.				
Revenue and offsets to outlays	\$47,823.69	\$46,328.02	\$54,954.41	\$56,707.79
Premiums	—	—	—	—
Municipal indebtedness	38,000.00	10,000.00	5,000.00	—
Transfers and refunds	25.34	259.40	415.15	137.85
Agency, trust, and investment	3,292.90	8,564.58	3,545.83	4,082.92
Total receipts	\$89,141.93	\$65,152.00	\$63,915.39	\$60,928.56
Balance on hand, including funds	4,895.51	6,332.26	7,505.25	5,504.36
GRAND TOTAL	\$94,037.44	\$71,484.26	\$71,420.64	\$66,432.92

Graded According to Population of 1935 — Continued.

PAYMENTS.	Plympton POPULATION 558	Truro POPULATION 541	Worthington POPULATION 530	Pelham POPULATION 504
Maintenance	\$35,249.95	\$39,310.62	\$48,043.62	\$31,017.81
<i>Departmental</i>	<i>34,841.90</i>	<i>38,976.36</i>	<i>47,823.00</i>	<i>30,855.11</i>
General government	2,282.48	4,902.49	2,426.64	1,634.79
Protection of persons and property	1,258.37	2,855.41	373.15	581.63
Health and sanitation	954.40	1,593.46	1,165.86	202.52
Highways	7,548.59	11,125.47	20,951.10	7,881.19
Charities	11,393.63	3,612.21	7,606.43	7,617.93
Soldiers' benefits	371.00	275.50	186.00	—
Schools	10,391.54	13,037.09	13,925.00	12,634.52
Libraries	294.94	599.07	147.42	143.84
Recreation	102.99	32.72	17.34	18.16
Pensions	—	—	—	—
Unclassified	243.96	942.94	1,024.06	140.53
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>408.05</i>	<i>334.26</i>	<i>220.62</i>	<i>162.70</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,009.08	545.63	69.10	26.25
<i>Loans, general purposes</i>	<i>1,009.08</i>	<i>545.63</i>	<i>69.10</i>	<i>26.25</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	11,242.86	3,306.30	12,625.05	22,310.67
<i>Departmental</i>	<i>11,189.26</i>	<i>3,306.30</i>	<i>12,625.05</i>	<i>22,310.67</i>
General government	171.50	—	—	217.00
Protection of persons and property	—	1,500.00	—	166.32
Health and sanitation	—	—	—	—
Highways	10,490.21	1,000.00	12,593.10	21,612.94
Charities	—	—	31.95	—
Schools	527.55	806.30	—	314.41
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>53.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	36,500.00	11,000.00	5,000.00	500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,500.00</i>	<i>1,000.00</i>	<i>—</i>	<i>500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>34,000.00</i>	<i>10,000.00</i>	<i>5,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	18.00	—	407.76	107.60
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>18.00</i>	<i>—</i>	<i>407.76</i>	<i>107.60</i>
Refunds	7.34	259.40	7.39	30.25
Agency, trust, and investment	3,297.91	8,608.12	3,532.60	4,104.26
<i>Taxes and licenses for State</i>	<i>1,347.50</i>	<i>2,580.45</i>	<i>1,228.79</i>	<i>1,351.67</i>
<i>Taxes for county</i>	<i>1,239.17</i>	<i>4,340.61</i>	<i>1,968.20</i>	<i>2,165.02</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>526.44</i>	<i>1,500.46</i>	<i>154.01</i>	<i>275.04</i>
<i>All other</i>	<i>184.80</i>	<i>186.60</i>	<i>181.60</i>	<i>312.53</i>
RECAPITULATION.				
Maintenance and interest	\$36,259.03	\$39,856.25	\$48,112.72	\$31,044.06
Permanent debt (except from sinking funds)	2,500.00	1,000.00	—	500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,242.86	3,306.30	12,625.05	22,310.67
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	34,000.00	10,000.00	5,000.00	—
Transfers (except to sinking funds) and refunds	25.34	259.40	415.15	137.85
Agency, trust, and investment	3,297.91	8,608.12	3,532.60	4,104.26
Total payments	\$87,325.14	\$63,030.07	\$69,685.52	\$58,096.84
Balance on hand, including funds	6,712.30	8,454.19	1,735.12	8,336.08
GRAND TOTAL	\$94,037.44	\$71,484.26	\$71,420.64	\$66,432.92

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Enfield POPULATION 495	Sandisfield POPULATION 471	Blandford POPULATION 469	Chesterfield POPULATION 445
REVENUE.	\$34,508.55	\$46,909.18	\$58,197.59	\$48,916.65
General	28,611.05	42,732.37	45,312.42	41,104.87
<i>Taxes</i>	<i>18,670.22</i>	<i>21,558.16</i>	<i>24,476.54</i>	<i>22,038.34</i>
Property, poll, and income	18,659.38	21,464.56	24,460.08	21,888.95
Corporation, bank, etc.	10.84	93.60	16.46	149.39
Licenses and permits	12.50	1,284.00	10.00	12.00
Fines and forfeits	15.00	35.00	64.00	15.00
Grants and gifts	9,913.33	19,855.21	20,761.88	19,039.53
For expenses	9,913.33	19,855.21	20,761.88	19,039.53
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	5,897.50	4,176.81	12,885.17	7,811.78
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	1,365.77	600.00	1,000.63	652.24
Departmental	4,235.46	3,050.07	1,975.44	6,371.61
General government	114.80	15.50	1.00	2.80
Protection of persons and property	4.86	7.50	37.99	8.70
Health and sanitation	98.00	—	—	169.29
Highways	1,716.60	1,494.58	208.66	4,634.15
Charities	1,445.54	1,512.49	1,707.91	1,354.04
Soldiers' benefits	120.00	—	—	44.00
Schools	735.66	20.00	—	158.43
Libraries	—	—	19.88	—
Recreation	—	—	—	—
Unclassified	—	—	—	20
<i>Public service enterprises</i>	<i>69.00</i>	<i>—</i>	<i>8,857.56</i>	<i>—</i>
Electric light	—	—	7,093.49	—
Water	69.00	—	1,764.07	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>122.17</i>	<i>—</i>	<i>68.81</i>	<i>—</i>
<i>Interest</i>	<i>105.10</i>	<i>526.74</i>	<i>982.73</i>	<i>787.93</i>
On sinking funds	—	—	—	—
On trust and investment funds	83.68	21.32	410.34	529.69
All other	21.42	505.42	572.39	258.24
NON-REVENUE.	\$12,624.29	\$16,510.13	\$29,208.11	\$42,016.25
Offsets to outlays	—	4,549.00	7,502.10	21,178.92
<i>Departmental</i>	<i>—</i>	<i>4,549.00</i>	<i>7,502.10</i>	<i>21,178.92</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	9,000.00	10,000.00	16,800.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>	<i>1,800.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>9,000.00</i>	<i>5,000.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	171.50	—	941.25	499.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>171.50</i>	<i>—</i>	<i>941.25</i>	<i>499.00</i>
Refunds	45.48	57.00	—	31.31
Agency, trust, and investment	2,407.31	2,904.13	10,764.76	3,507.02
<i>Taxes and licenses for State</i>	<i>860.15</i>	<i>1,225.00</i>	<i>1,470.00</i>	<i>1,225.00</i>
<i>Taxes for county</i>	<i>1,377.74</i>	<i>1,534.53</i>	<i>1,233.70</i>	<i>1,968.20</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>87.82</i>	<i>—</i>	<i>7,878.66</i>	<i>189.62</i>
<i>All other</i>	<i>81.60</i>	<i>144.60</i>	<i>182.40</i>	<i>124.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$34,508.55	\$51,458.18	\$65,699.69	\$70,095.57
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	9,000.00	10,000.00	16,800.00
Transfers and refunds	216.98	57.00	941.25	530.31
Agency, trust, and investment	2,407.31	2,904.13	10,764.76	3,507.02
Total receipts	\$47,132.84	\$63,419.31	\$87,405.70	\$90,932.90
<i>Balance on hand, including funds</i>	<i>3,501.89</i>	<i>2,729.81</i>	<i>10,764.09</i>	<i>3,984.07</i>
GRAND TOTAL	\$50,634.73	\$66,149.12	\$98,169.79	\$94,916.97

Graded According to Population of 1935 — Continued.

PAYMENTS.	Enfield POPULATION 495	Sandisfield POPULATION 471	Blandford POPULATION 469	Chesterfield POPULATION 445
Maintenance	\$32,188.91	\$43,565.98	\$49,163.78	\$40,281.26
<i>Departmental</i>	<i>31,979.34</i>	<i>43,492.08</i>	<i>47,908.31</i>	<i>40,147.42</i>
General government	1,782.53	2,999.85	4,195.78	2,060.18
Protection of persons and property	615.01	149.88	975.40	369.75
Health and sanitation	465.00	1,082.84	461.31	1,365.13
Highways	11,158.57	18,181.21	14,559.43	17,105.82
Charities	6,551.79	6,255.17	6,020.61	8,032.21
Soldiers' benefits	516.00	—	77.25	42.57
Schools	9,266.10	13,949.77	13,703.46	10,335.70
Libraries	245.51	109.33	555.56	210.10
Recreation	40.18	17.34	128.82	16.51
Pensions	—	—	—	—
Unclassified	1,338.65	746.69	1,230.69	609.45
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>6,628.12</i>	<i>—</i>
Electric light	—	—	4,621.08	—
Water	—	—	2,007.04	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>209.57</i>	<i>73.90</i>	<i>627.35</i>	<i>133.84</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	68.06	233.00	994.13	270.03
<i>Loans, general purposes</i>	<i>68.06</i>	<i>233.00</i>	<i>67.50</i>	<i>270.03</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>926.63</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	600.00	8,476.73	18,547.33	30,347.13
<i>Departmental</i>	<i>600.00</i>	<i>8,476.73</i>	<i>16,363.35</i>	<i>30,347.13</i>
General government	—	—	70.00	—
Protection of persons and property	—	—	—	65.00
Health and sanitation	—	—	—	—
Highways	600.00	8,476.73	16,293.35	30,282.13
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,183.98</i>	<i>—</i>
Electric light	—	—	2,183.98	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	9,000.00	9,100.00	16,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>4,100.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>9,000.00</i>	<i>5,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	171.50	—	941.25	499.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>171.50</i>	<i>—</i>	<i>941.25</i>	<i>499.00</i>
Refunds	45.48	57.00	—	31.31
Agency, trust, and investment	2,441.66	2,925.45	11,023.85	3,537.71
<i>Taxes and licenses for State</i>	<i>860.15</i>	<i>1,225.00</i>	<i>1,470.00</i>	<i>1,225.00</i>
<i>Taxes for county</i>	<i>1,377.74</i>	<i>1,534.53</i>	<i>1,233.70</i>	<i>1,968.20</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>122.17</i>	<i>21.32</i>	<i>8,137.75</i>	<i>220.31</i>
<i>All other</i>	<i>81.60</i>	<i>144.60</i>	<i>182.40</i>	<i>124.20</i>
RECAPITULATION.				
Maintenance and interest	\$32,256.97	\$43,798.98	\$50,157.91	\$40,551.29
Permanent debt (except from sinking funds)	—	—	4,100.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	600.00	8,476.73	18,547.33	30,347.13
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	9,000.00	5,000.00	15,000.00
Transfers (except to sinking funds) and refunds	216.98	57.00	941.25	530.31
Agency, trust, and investment	2,441.66	2,925.45	11,023.85	3,537.71
Total payments	\$45,515.61	\$64,258.16	\$89,770.34	\$90,966.44
Balance on hand, including funds	5,119.12	1,890.96	8,399.45	3,950.53
GRAND TOTAL	\$50,634.73	\$66,149.12	\$98,169.79	\$94,916.97

TABLE I. — *Summary of Financial Transactions. Towns.*

RECEIPTS.	New Salem POPULATION 443	Oakham POPULATION 441	New Braintree POPULATION 436	Phillipston POPULATION 423
REVENUE.	\$49,082.56	\$36,535.10	\$33,777.65	\$32,237.57
General	37,277.09	31,128.56	26,435.76	26,400.29
<i>Taxes</i>	<i>18,259.22</i>	<i>16,667.17</i>	<i>12,886.39</i>	<i>15,661.47</i>
Property, poll, and income	18,251.14	16,667.17	12,886.39	15,643.89
Corporation, bank, etc.	8.08	—	—	17.58
<i>Licenses and permits</i>	<i>30.50</i>	<i>9.00</i>	<i>—</i>	<i>52.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>4.20</i>	<i>—</i>	<i>66.00</i>
<i>Grants and gifts</i>	<i>18,987.37</i>	<i>14,448.19</i>	<i>13,549.37</i>	<i>10,620.82</i>
For expenses	18,987.37	14,448.19	13,549.37	10,620.82
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	11,805.47	5,406.54	7,341.89	5,837.28
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>903.13</i>	<i>864.73</i>	<i>1,114.24</i>	<i>591.65</i>
<i>Departmental</i>	<i>10,402.79</i>	<i>3,608.10</i>	<i>5,626.76</i>	<i>4,511.39</i>
General government	33.07	92.00	31.30	223.24
Protection of persons and property	37.75	6.70	2.72	4.42
Health and sanitation	51.00	—	—	715.55
Highways	2,384.85	2,455.73	3,232.85	1,308.82
Charities	3,159.89	586.10	1,532.17	1,916.33
Soldiers' benefits	227.50	—	—	120.00
Schools	4,499.23	461.88	826.72	—
Libraries	5.50	4.84	—	—
Recreation	—	—	—	—
Unclassified	4.00	.85	1.00	223.03
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>245.51</i>	<i>257.68</i>	<i>90.95</i>	<i>115.72</i>
<i>Interest</i>	<i>254.04</i>	<i>676.03</i>	<i>509.94</i>	<i>618.52</i>
On sinking funds	—	—	—	—
On trust and investment funds	8.31	425.09	232.72	375.89
All other	245.73	250.94	277.22	242.63
NON-REVENUE.	\$5,865.02	\$6,635.18	\$9,698.75	\$13,706.11
Offsets to outlays	2,800.00	3,613.26	2,199.22	1,504.28
<i>Departmental</i>	<i>2,800.00</i>	<i>3,613.26</i>	<i>2,199.22</i>	<i>1,504.28</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	5,000.00	5,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	5.00	365.50	45.50	283.29
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	5.00	365.50	45.50	283.29
Refunds	245.51	39.85	37.37	78.96
Agency, trust, and investment	2,814.51	2,616.57	2,416.66	6,839.58
<i>Taxes and licenses for State</i>	<i>857.50</i>	<i>860.15</i>	<i>983.03</i>	<i>735.00</i>
<i>Taxes for county</i>	<i>1,125.14</i>	<i>802.65</i>	<i>917.31</i>	<i>687.98</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>695.27</i>	<i>647.37</i>	<i>210.92</i>	<i>5,159.20</i>
All other	136.60	306.40	305.40	257.40
RECAPITULATION.				
Revenue and offsets to outlays	\$51,882.56	\$40,148.36	\$35,976.87	\$33,741.85
Premiums	—	—	—	—
Municipal indebtedness	—	—	5,000.00	5,000.00
Transfers and refunds	250.51	405.35	82.87	362.25
Agency, trust, and investment	2,814.51	2,616.57	2,416.66	6,839.58
Total receipts	\$54,947.58	\$43,170.28	\$43,476.40	\$45,943.68
<i>Balance on hand, including funds</i>	<i>21,445.03</i>	<i>8,311.48</i>	<i>3,941.13</i>	<i>8,087.44</i>
GRAND TOTAL	\$76,392.61	\$51,481.76	\$47,417.53	\$54,031.12

Graded According to Population of 1935 — Continued.

PAYMENTS.	New Salem POPULATION 443	Oakham POPULATION 441	New Braintree POPULATION 436	Phillipston POPULATION 423
Maintenance	\$43,741.56	\$33,574.67	\$32,052.61	\$31,640.90
<i>Departmental</i>	<i>43,336.05</i>	<i>33,291.71</i>	<i>30,748.85</i>	<i>31,460.18</i>
General government	1,328.11	1,509.25	1,079.57	2,958.32
Protection of persons and property	972.14	439.36	351.19	431.75
Health and sanitation	482.00	468.55	573.15	1,145.14
Highways	14,425.60	15,332.71	15,971.29	12,113.23
Charities	5,104.50	2,973.08	2,950.70	5,834.53
Soldiers' benefits	1,136.38	10.00	—	305.38
Schools	19,036.46	10,978.92	9,487.54	7,848.93
Libraries	232.62	600.00	173.03	235.66
Recreation	14.03	13.21	14.03	12.38
Pensions	—	—	—	—
Unclassified	604.21	966.63	148.35	574.86
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>405.51</i>	<i>282.96</i>	<i>1,303.76</i>	<i>180.72</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	—	120.95	323.35
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>120.95</i>	<i>323.35</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	15,439.23	5,388.41	3,575.47	2,007.34
<i>Departmental</i>	<i>15,439.23</i>	<i>5,388.41</i>	<i>3,575.47</i>	<i>2,007.34</i>
General government	6,399.56	—	—	—
Protection of persons and property	1,659.48	—	—	—
Health and sanitation	—	—	—	—
Highways	7,312.25	5,338.41	3,523.39	2,007.34
Charities	—	—	—	—
Schools	67.94	50.00	52.08	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	5,200.00	5,650.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>200.00</i>	<i>650.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	5.00	365.50	45.50	283.29
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>5.00</i>	<i>365.50</i>	<i>45.50</i>	<i>283.29</i>
Refunds	245.51	39.85	37.37	78.96
Agency, trust, and investment	2,817.82	2,473.33	2,422.38	6,918.33
<i>Taxes and licenses for State</i>	<i>857.50</i>	<i>860.15</i>	<i>983.03</i>	<i>735.00</i>
<i>Taxes for county</i>	<i>1,125.14</i>	<i>802.65</i>	<i>917.31</i>	<i>687.98</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>698.58</i>	<i>504.13</i>	<i>216.64</i>	<i>5,237.95</i>
<i>All other</i>	<i>136.60</i>	<i>306.40</i>	<i>305.40</i>	<i>257.40</i>
RECAPITULATION.				
Maintenance and interest	\$43,741.56	\$33,574.67	\$32,173.56	\$31,964.25
Permanent debt (except from sinking funds)	—	—	200.00	650.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,439.23	5,388.41	3,575.47	2,007.34
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	5,000.00	5,000.00
Transfers (except to sinking funds) and refunds	250.51	405.35	82.87	362.25
Agency, trust, and investment	2,817.82	2,473.33	2,422.38	6,918.33
Total payments	\$62,249.12	\$41,841.76	\$43,454.28	\$46,902.17
Balance on hand, including funds	14,143.49	9,640.00	3,963.25	7,128.95
GRAND TOTAL	\$76,392.61	\$51,481.76	\$47,417.53	\$54,031.12

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dunstable POPULATION 419	Otis POPULATION 415	Windsor POPULATION 412	Hancock POPULATION 408
REVENUE.	\$38,484.78	\$38,916.27	\$37,148.91	\$28,426.71
General	30,293.83	34,760.32	31,752.05	25,943.42
<i>Taxes</i>	<i>14,621.16</i>	<i>18,019.27</i>	<i>11,867.08</i>	<i>12,615.85</i>
Property, poll, and income	14,621.16	17,863.11	11,777.22	12,615.84
Corporation, bank, etc.	—	156.16	89.86	30.01
<i>Licenses and permits</i>	<i>4.50</i>	<i>890.25</i>	<i>331.50</i>	<i>522.00</i>
<i>Fines and forfeits</i>	<i>106.60</i>	<i>126.92</i>	<i>20.00</i>	<i>133.00</i>
<i>Grants and gifts</i>	<i>15,561.57</i>	<i>15,723.88</i>	<i>19,530.47</i>	<i>12,642.57</i>
For expenses	15,561.57	15,723.88	18,680.47	12,642.57
For outlays	—	—	850.00	—
All other	—	—	—	—
Commercial	8,190.95	4,155.95	5,396.86	2,483.29
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,026.16</i>	<i>879.76</i>	<i>909.20</i>	<i>636.81</i>
<i>Departmental</i>	<i>4,660.43</i>	<i>2,742.87</i>	<i>4,316.71</i>	<i>1,622.39</i>
General government	62.23	9.00	17.70	4.05
Protection of persons and property	75.28	46.15	5.54	2.49
Health and sanitation	127.63	—	—	—
Highways	3,843.25	421.25	2,606.25	—
Charities	137.60	1,678.02	1,663.22	1,615.85
Soldiers' benefits	120.00	112.00	24.00	—
Schools	292.13	466.45	—	—
Libraries	1.68	—	—	—
Recreation	—	—	—	—
Unclassified . . . . .	.63	10.00	—	—
<i>Public service enterprises</i>	<i>527.49</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	527.49	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>352.42</i>	<i>26.25</i>	<i>11.00</i>	<i>70.45</i>
<i>Interest</i>	<i>1,624.45</i>	<i>507.07</i>	<i>159.95</i>	<i>153.64</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,264.97	49.03	116.33	49.84
All other	359.48	458.04	43.62	103.80
NON-REVENUE.	\$27,842.86	\$17,736.46	\$30,506.76	\$10,520.72
Offsets to outlays	4,257.69	7,004.03	2,999.97	4,274.24
<i>Departmental</i>	<i>4,257.69</i>	<i>7,004.03</i>	<i>2,999.97</i>	<i>4,274.24</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	20,000.00	8,000.00	—	4,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>8,000.00</i>	<i>—</i>	<i>4,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	9.52	71.08
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>9.52</i>	<i>71.08</i>
Refunds	68.00	16.65	344.35	21.11
Agency, trust, and investment	3,517.17	2,715.78	27,152.92	2,154.29
<i>Taxes and licenses for State</i>	<i>860.15</i>	<i>1,105.91</i>	<i>860.15</i>	<i>860.15</i>
<i>Taxes for county</i>	<i>719.56</i>	<i>1,381.08</i>	<i>1,074.17</i>	<i>1,074.17</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,734.66</i>	<i>56.39</i>	<i>25,057.20</i>	<i>72.97</i>
<i>All other</i>	<i>202.80</i>	<i>172.40</i>	<i>161.40</i>	<i>147.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$42,742.47	\$45,920.30	\$40,148.88	\$32,700.95
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	8,000.00	—	4,000.00
Transfers and refunds	68.00	16.65	353.87	92.19
Agency, trust, and investment	3,517.17	2,715.78	27,152.92	2,154.29
Total receipts	\$66,327.64	\$56,652.73	\$67,655.67	\$38,947.43
Balance on hand, including funds	4,466.12	2,720.67	9,941.90	5,341.95
GRAND TOTAL	\$70,793.76	\$59,373.40	\$77,597.57	\$44,289.38

Graded According to Population of 1935 — Continued.

PAYMENTS.	Dunstable POPULATION 419	Otis POPULATION 415	Windsor POPULATION 412	Hancock POPULATION 408
Maintenance	\$35,007.06	\$37,565.15	\$33,453.73	\$27,523.91
<i>Departmental</i>	<i>34,076.12</i>	<i>37,379.77</i>	<i>33,400.23</i>	<i>27,322.38</i>
General government	1,843.42	2,017.66	1,216.22	2,081.06
Protection of persons and property	935.10	303.34	75.28	317.27
Health and sanitation	764.29	1,412.24	740.60	600.70
Highways	13,181.21	10,464.93	13,768.67	7,717.03
Charities	2,498.02	10,511.27	5,132.44	7,681.79
Soldiers' benefits	600.00	383.15	—	—
Schools	12,891.84	11,360.03	12,309.81	8,600.37
Libraries	988.05	181.55	40.00	192.02
Recreation	98.21	14.86	42.21	32.38
Pensions	—	—	—	—
Unclassified	275.98	730.84	75.00	99.76
<i>Public service enterprises</i>	<i>357.28</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	357.28	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>573.66</i>	<i>185.38</i>	<i>53.50</i>	<i>201.53</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	342.90	340.50	—	62.44
<i>Loans, general purposes</i>	<i>205.40</i>	<i>340.50</i>	—	<i>62.44</i>
<i>Loans, public service enterprises</i>	<i>137.50</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	4,931.16	7,800.40	6,383.01	4,796.18
<i>Departmental</i>	<i>3,982.11</i>	<i>7,800.40</i>	<i>6,333.01</i>	<i>4,796.18</i>
General government	—	—	75.00	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	3,397.81	7,800.40	6,258.01	4,746.18
Charities	—	—	—	—
Schools	584.30	—	—	50.00
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>891.65</i>	—	—	—
Electric light	—	—	—	—
Water	891.65	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>57.40</i>	—	<i>50.00</i>	—
Municipal indebtedness	19,150.00	9,000.00	—	4,000.00
<i>From sinking funds</i>	<i>—</i>	—	—	—
<i>From revenue and other sources</i>	<i>1,150.00</i>	<i>1,000.00</i>	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>18,000.00</i>	<i>8,000.00</i>	—	<i>4,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	—	9.52	71.08
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	—	<i>9.52</i>	<i>71.08</i>
Refunds	68.00	16.65	344.35	21.11
Agency, trust, and investment	2,325.04	2,760.01	26,961.42	2,133.05
<i>Taxes and licenses for State</i>	<i>860.15</i>	<i>1,105.91</i>	<i>860.15</i>	<i>860.15</i>
<i>Taxes for county</i>	<i>719.56</i>	<i>1,381.08</i>	<i>1,074.17</i>	<i>1,074.17</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>540.73</i>	<i>105.42</i>	<i>24,865.70</i>	<i>51.73</i>
<i>All other</i>	<i>204.60</i>	<i>167.60</i>	<i>161.40</i>	<i>147.00</i>
RECAPITULATION.				
Maintenance and interest	\$35,349.96	\$37,905.65	\$33,453.73	\$27,586.35
Permanent debt (except from sinking funds)	1,150.00	1,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,931.16	7,800.40	6,383.01	4,796.18
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	18,000.00	8,000.00	—	4,000.00
Transfers (except to sinking funds) and refunds	68.00	16.65	353.87	92.19
Agency, trust, and investment	2,325.04	2,760.01	26,961.42	2,133.05
Total payments	\$61,824.16	\$57,482.71	\$67,152.03	\$38,607.77
<i>Balance on hand, including funds</i>	<i>8,969.60</i>	<i>1,890.69</i>	<i>10,445.54</i>	<i>5,681.61</i>
GRAND TOTAL	\$70,793.76	\$59,373.40	\$77,597.57	\$44,289.38

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Florida POPULATION 405	Westhampton POPULATION 405	Boxborough POPULATION 404	Wendell POPULATION 397
REVENUE.	\$48,937.40	\$29,829.44	\$23,706.56	\$52,595.39
General	47,053.29	26,034.38	19,369.23	40,141.98
<i>Taxes</i>	<i>38,081.77</i>	<i>10,066.25</i>	<i>8,673.52</i>	<i>26,343.93</i>
Property, poll, and income	38,081.77	10,030.23	8,670.54	25,954.30
Corporation, bank, etc.	—	36.02	2.98	389.63
<i>Licenses and permits</i>	<i>213.50</i>	<i>12.50</i>	<i>5.00</i>	<i>364.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>46.50</i>
<i>Grants and gifts</i>	<i>8,758.02</i>	<i>15,955.63</i>	<i>10,690.71</i>	<i>13,387.55</i>
For expenses	8,758.02	15,955.63	10,690.71	13,387.55
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	1,884.11	3,795.06	4,337.33	12,453.41
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>68.80</i>	<i>—</i>
To meet expenses	—	—	68.80	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>823.24</i>	<i>735.61</i>	<i>569.26</i>	<i>421.00</i>
<i>Departmental</i>	<i>822.80</i>	<i>2,794.73</i>	<i>3,102.61</i>	<i>11,842.98</i>
General government	62.77	2.75	83.10	2.45
Protection of persons and property	9.92	—	20.68	257.58
Health and sanitation	—	18.50	—	297.70
Highways	550.00	1,742.75	2,220.47	4,452.50
Charities	198.85	816.14	383.14	5,225.65
Soldiers' benefits	—	—	—	120.00
Schools . . . . .	.40	214.59	392.22	173.91
Libraries . . . . .	.86	—	3.00	2.97
Recreation	—	—	—	—
Unclassified	—	—	—	1,310.22
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>7.00</i>	<i>—</i>	<i>62.93</i>	<i>33.35</i>
<i>Interest</i>	<i>231.07</i>	<i>264.72</i>	<i>533.73</i>	<i>156.08</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	85.73	137.05	49.65
All other	231.07	178.99	396.68	106.43
NON-REVENUE.	\$35,313.92	\$2,195.04	\$7,877.47	\$21,319.06
Offsets to outlays	4,899.19	—	1,063.00	2,840.00
<i>Departmental</i>	<i>4,899.19</i>	<i>—</i>	<i>1,063.00</i>	<i>2,840.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	25,000.00	—	5,000.00	8,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>—</i>	<i>5,000.00</i>	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	59.88	144.96	6,200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>59.88</i>	<i>144.96</i>	<i>6,200.00</i>
Refunds	35.16	31.19	78.71	73.67
Agency, trust, and investment	5,379.57	2,103.97	1,590.80	4,205.39
<i>Taxes and licenses for State</i>	<i>2,332.41</i>	<i>737.27</i>	<i>735.00</i>	<i>1,715.00</i>
<i>Taxes for county</i>	<i>2,915.61</i>	<i>1,180.92</i>	<i>616.77</i>	<i>2,250.28</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>7.95</i>	<i>75.38</i>	<i>76.43</i>	<i>110.51</i>
<i>All other</i>	<i>123.60</i>	<i>110.40</i>	<i>162.60</i>	<i>129.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$53,836.59	\$29,829.44	\$24,769.56	\$55,435.39
Premiums	—	—	5,000.00	8,000.00
Municipal indebtedness	25,000.00	—	—	—
Transfers and refunds	35.16	91.07	225.67	6,273.67
Agency, trust, and investment	5,379.57	2,103.97	1,590.80	4,205.39
Total receipts	\$84,251.32	\$32,024.48	\$31,584.03	\$73,914.45
<i>Balance on hand, including funds</i>	<i>6,775.98</i>	<i>14,939.52</i>	<i>91.93</i>	<i>7,521.86</i>
GRAND TOTAL	\$91,027.30	\$46,964.00	\$31,675.96	\$81,436.31

Graded According to Population of 1935 — Continued.

PAYMENTS.	Florida POPULATION 405	Westhampton POPULATION 405	Boxborough POPULATION 404	Wendell POPULATION 397
Maintenance	\$42,768.09	\$30,261.98	\$22,585.74	\$42,743.57
<i>Departmental</i>	<i>42,561.22</i>	<i>30,261.98</i>	<i>22,422.84</i>	<i>42,660.22</i>
General government	2,010.49	1,258.00	1,078.25	2,085.89
Protection of persons and property	568.40	286.06	608.46	817.00
Health and sanitation	258.65	169.15	222.71	510.33
Highways	17,722.56	10,277.59	6,734.49	14,671.33
Charities	8,218.20	4,834.07	2,256.20	12,578.16
Soldiers' benefits	—	445.16	—	165.00
Schools	13,516.80	12,123.21	10,644.14	10,482.60
Libraries	109.33	189.20	290.66	132.10
Recreation	25.59	37.38	11.56	69.94
Pensions	—	—	—	—
Unclassified	131.20	642.16	576.37	1,147.87
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>206.87</i>	<i>—</i>	<i>162.90</i>	<i>83.35</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	466.67	—	19.03	108.49
<i>Loans, general purposes</i>	<i>466.67</i>	<i>—</i>	<i>19.03</i>	<i>108.49</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,868.08	3,430.64	1,437.09	5,477.79
<i>Departmental</i>	<i>9,868.08</i>	<i>3,430.64</i>	<i>1,437.09</i>	<i>5,477.79</i>
General government	1,322.11	300.40	207.50	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	8,497.62	2,815.24	1,104.59	5,477.79
Charities	—	—	—	—
Schools	—	315.00	125.00	—
Libraries	48.35	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	25,000.00	—	5,000.00	8,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>—</i>	<i>5,000.00</i>	<i>8,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	59.88	144.96	6,200.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>59.88</i>	<i>144.96</i>	<i>6,200.00</i>
Refunds	35.16	31.19	78.71	73.67
Agency, trust, and investment	5,379.57	2,103.97	1,582.89	4,255.04
<i>Taxes and licenses for State</i>	<i>2,332.41</i>	<i>737.27</i>	<i>735.00</i>	<i>1,715.00</i>
<i>Taxes for county</i>	<i>2,915.61</i>	<i>1,180.92</i>	<i>616.77</i>	<i>2,250.28</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>7.95</i>	<i>75.38</i>	<i>68.52</i>	<i>160.16</i>
<i>All other</i>	<i>123.60</i>	<i>110.40</i>	<i>162.60</i>	<i>129.60</i>
RECAPITULATION.				
Maintenance and interest	\$43,234.76	\$30,261.98	\$22,604.77	\$42,852.06
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	9,868.08	3,430.64	1,437.09	5,477.79
Outlays	—	—	—	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	—	5,000.00	8,000.00
Transfers (except to sinking funds) and refunds	35.16	91.07	223.67	6,273.67
Agency, trust, and investment	5,379.57	2,103.97	1,582.89	4,255.04
Total payments	\$83,517.57	\$35,887.66	\$30,848.42	\$66,858.56
Balance on hand, including funds	7,509.73	11,076.34	827.54	14,577.75
GRAND TOTAL	\$91,027.30	\$46,964.00	\$31,675.96	\$81,436.31

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dana POPULATION 387	Wales POPULATION 382	Mashpee POPULATION 380	Heath POPULATION 368
REVENUE.	\$37,479.80	\$29,400.94	\$49,684.05	\$31,413.92
General	31,549.90	22,905.21	44,747.12	27,647.07
<i>Taxes</i>	<i>17,940.41</i>	<i>11,403.30</i>	<i>30,511.14</i>	<i>12,218.40</i>
Property, poll, and income	17,898.52	10,926.67	30,489.25	12,218.40
Corporation, bank, etc.	41.89	476.63	21.89	—
<i>Licenses and permits</i>	<i>—</i>	<i>266.00</i>	<i>970.00</i>	<i>—</i>
<i>Fines and forfeits</i>	<i>16.00</i>	<i>—</i>	<i>73.50</i>	<i>—</i>
<i>Grants and gifts</i>	<i>13,563.19</i>	<i>11,235.91</i>	<i>13,192.48</i>	<i>15,428.67</i>
For expenses	13,563.49	11,235.91	13,192.48	15,428.67
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	5,929.90	6,495.73	4,936.93	3,766.85
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>36.55</i>	<i>—</i>
To meet expenses	—	—	36.55	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>552.39</i>	<i>872.03</i>	<i>751.36</i>	<i>400.67</i>
<i>Departmental</i>	<i>5,159.43</i>	<i>5,023.66</i>	<i>1,018.48</i>	<i>3,087.68</i>
General government	—	—	—	30.08
Protection of persons and property	18.71	3.05	13.94	18.81
Health and sanitation	—	—	—	—
Highways	4,300.00	478.24	—	1,540.25
Charities	630.50	4,101.45	1,004.54	913.16
Soldiers' benefits	70.00	—	—	—
Schools	40.00	436.22	—	579.88
Libraries . . . . .	.55	4.70	—	—
Recreation	—	—	—	—
Unclassified	99.67	—	—	5.50
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>116.68</i>	<i>294.66</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>101.40</i>	<i>305.38</i>	<i>3,130.54</i>	<i>278.50</i>
On sinking funds	—	—	—	—
On trust and investment funds	25.00	182.69	2,084.18	59.82
All other	76.40	122.69	1,046.36	218.68
NON-REVENUE.	\$6,160.33	\$23,230.02	\$42,604.29	\$4,022.88
Offsets to outlays	3,073.80	1,790.55	—	2,100.00
<i>Departmental</i>	<i>3,073.80</i>	<i>1,790.55</i>	<i>—</i>	<i>2,100.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	18,700.00	35,450.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>1,800.00</i>	<i>600.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>2,850.00</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>16,900.00</i>	<i>32,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	390.54	323.42	2,084.18	60.50
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	390.54	323.42	2,084.18	60.50
Refunds	699.11	20.24	263.31	3.60
Agency, trust, and investment	1,996.88	2,395.81	4,806.80	1,858.78
<i>Taxes and licenses for State</i>	<i>860.15</i>	<i>735.00</i>	<i>1,597.42</i>	<i>737.27</i>
<i>Taxes for county</i>	<i>802.65</i>	<i>616.85</i>	<i>2,687.05</i>	<i>964.41</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>241.68</i>	<i>380.16</i>	<i>330.73</i>	<i>60.50</i>
All other	92.40	163.80	141.60	96.60
RECAPITULATION.				
Revenue and offsets to outlays	\$40,553.60	\$31,191.49	\$49,684.05	\$33,513.92
Premiums	—	—	—	—
Municipal indebtedness	—	18,700.00	35,450.00	—
Transfers and refunds	1,089.65	343.66	2,347.49	64.10
Agency, trust, and investment	1,996.88	2,395.81	4,806.80	1,858.78
Total receipts	\$43,640.13	\$52,630.96	\$92,288.34	\$35,436.80
Balance on hand, including funds	13,830.29	2,807.11	4,212.86	6,825.98
GRAND TOTAL	\$57,470.42	\$55,438.07	\$96,501.20	\$42,262.78

Graded According to Population of 1935 — Continued.

PAYMENTS.	Dana POPULATION 387	Wales POPULATION 382	Mashpee POPULATION 380	Heath POPULATION 368
Maintenance	\$39,699.49	\$29,618.55	\$46,045.73	\$28,320.55
<i>Departmental</i>	<i>39,344.24</i>	<i>29,226.15</i>	<i>45,935.73</i>	<i>28,259.04</i>
General government	1,741.69	2,066.51	5,267.30	1,341.45
Protection of persons and property	1,544.02	175.87	2,421.90	261.60
Health and sanitation	530.19	360.30	794.93	301.24
Highways	17,836.36	7,138.52	6,652.65	11,072.35
Charities	5,107.39	11,084.76	14,416.75	4,679.77
Soldiers' benefits	178.58	31.40	500.00	—
Schools	10,906.04	7,751.18	15,027.22	10,156.42
Libraries	386.07	272.39	222.65	149.04
Recreation	43.21	11.56	18.16	36.56
Pensions	—	—	—	—
Unclassified	1,070.69	333.66	614.17	260.61
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>355.25</i>	<i>392.40</i>	<i>110.00</i>	<i>61.51</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	145.67	103.21	1,030.88	112.50
<i>Loans, general purposes</i>	<i>145.67</i>	<i>103.21</i>	<i>1,030.88</i>	<i>112.50</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	3,892.18	4,749.86	—	3,013.46
<i>Departmental</i>	<i>3,892.18</i>	<i>4,705.35</i>	<i>—</i>	<i>3,013.46</i>
General government	—	118.44	—	102.00
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	3,892.18	4,472.95	—	2,911.46
Charities	—	—	—	—
Schools	—	113.96	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>44.51</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	252.00	13,000.00	35,766.97	1,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>252.00</i>	<i>—</i>	<i>3,116.97</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>2,850.00</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>13,000.00</i>	<i>29,800.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	390.54	323.42	2,084.18	60.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>390.54</i>	<i>323.42</i>	<i>2,084.18</i>	<i>60.50</i>
Refunds	699.11	20.24	263.31	3.60
Agency, trust, and investment	2,000.48	2,255.08	4,426.07	1,858.10
<i>Taxes and licenses for State</i>	<i>860.15</i>	<i>735.00</i>	<i>1,597.42</i>	<i>737.27</i>
<i>Taxes for county</i>	<i>802.65</i>	<i>616.85</i>	<i>2,687.05</i>	<i>964.41</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>241.68</i>	<i>739.43</i>	<i>—</i>	<i>59.82</i>
<i>All other</i>	<i>96.00</i>	<i>163.80</i>	<i>141.60</i>	<i>96.60</i>
RECAPITULATION.				
Maintenance and interest	\$39,845.16	\$29,721.76	\$47,076.61	\$28,433.05
Permanent debt (except from sinking funds)	252.00	—	3,116.97	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,892.18	4,749.86	—	3,013.46
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	2,850.00	—
Temporary loans	—	13,000.00	29,800.00	—
Transfers (except to sinking funds) and refunds	1,089.65	343.66	2,347.49	64.10
Agency, trust, and investment	2,000.48	2,255.08	4,426.07	1,858.10
Total payments	\$47,079.47	\$50,070.36	\$89,617.14	\$34,368.71
Balance on hand, including funds	10,390.95	5,367.71	6,884.06	7,894.07
GRAND TOTAL	\$57,470.42	\$55,438.07	\$96,501.20	\$42,262.78

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Plainfield POPULATION 332	Monterey POPULATION 325	Hawley POPULATION 308	Savoy POPULATION 299
REVENUE.	\$34,564.95	\$35,136.77	\$29,040.17	\$30,733.61
General	28,968.54	32,133.63	25,585.92	28,387.42
<i>Taxes</i>	<i>12,406.00</i>	<i>19,836.36</i>	<i>10,408.72</i>	<i>13,288.09</i>
Property, poll, and income	12,382.30	19,539.75	10,408.72	13,288.09
Corporation, bank, etc.	23.70	296.61	—	—
<i>Licenses and permits</i>	<i>108.50</i>	<i>43.30</i>	<i>4.00</i>	<i>307.00</i>
<i>Fines and forfeits</i>	<i>50.00</i>	—	—	<i>10.00</i>
<i>Grants and gifts</i>	<i>16,404.04</i>	<i>12,253.97</i>	<i>15,173.20</i>	<i>14,782.33</i>
For expenses	16,404.04	12,253.97	15,173.20	14,782.33
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	5,596.41	3,003.14	3,454.25	2,346.19
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>314.84</i>	<i>1,040.98</i>	<i>344.32</i>	<i>639.74</i>
<i>Departmental</i>	<i>4,858.86</i>	<i>1,553.81</i>	<i>2,985.30</i>	<i>1,401.25</i>
General government	187.75	41.93	—	26.03
Protection of persons and property	—	16.56	.20	1.80
Health and sanitation	—	—	—	—
Highways	2,806.84	449.25	1,290.11	503.00
Charities	739.69	1,017.22	634.51	773.42
Soldiers' benefits	—	—	—	96.00
Schools	1,124.58	—	1,060.48	1.00
Libraries	—	25.55	—	—
Recreation	—	—	—	—
Unclassified	—	3.30	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>5.00</i>	<i>130.04</i>	—	—
<i>Interest</i>	<i>417.71</i>	<i>278.31</i>	<i>124.63</i>	<i>305.20</i>
On sinking funds	—	—	—	—
On trust and investment funds	53.01	24.03	16.27	—
All other	364.70	254.28	108.36	305.20
NON-REVENUE.	\$14,294.04	\$11,354.94	\$13,718.16	\$12,302.09
Offsets to outlays	2,100.00	7,705.61	3,500.00	3,000.00
<i>Departmental</i>	<i>2,100.00</i>	<i>7,705.61</i>	<i>3,500.00</i>	<i>3,000.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	10,000.00	—	9,000.00	8,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	—	<i>9,000.00</i>	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	104.92	—	—	—
<i>From sinking funds</i>	—	—	—	—
All other	104.92	—	—	—
Refunds	284.40	37.92	8.11	68.37
Agency, trust, and investment	1,804.72	3,611.41	1,210.05	1,233.72
<i>Taxes and licenses for State</i>	<i>612.50</i>	<i>1,474.54</i>	<i>491.51</i>	<i>491.51</i>
<i>Taxes for county</i>	<i>984.10</i>	<i>1,841.43</i>	<i>642.94</i>	<i>613.81</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>104.92</i>	<i>230.04</i>	—	—
All other	103.20	65.40	75.60	128.40
RECAPITULATION.				
Revenue and offsets to outlays	\$36,664.95	\$42,842.38	\$32,540.17	\$33,733.61
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	—	9,000.00	8,000.00
Transfers and refunds	389.32	37.92	8.11	68.37
Agency, trust, and investment	1,804.72	3,611.41	1,210.05	1,233.72
Total receipts	\$48,858.99	\$46,491.71	\$42,758.33	\$43,035.70
Balance on hand, including funds	8,919.79	3,957.80	6,671.73	1,267.94
GRAND TOTAL	57,778.78	\$50,449.51	\$49,430.06	\$44,303.64

Graded According to Population of 1935 — Continued.

PAYMENTS.	Plainfield POPULATION 332	Monterey POPULATION 325	Hawley POPULATION 308	Savoy POPULATION 299
Maintenance	\$31,770.94	\$28,133.66	\$24,974.36	\$25,220.67
<i>Departmental</i>	<i>31,740.94</i>	<i>27,811.93</i>	<i>24,974.36</i>	<i>25,220.67</i>
General government	1,272.38	1,536.51	1,307.02	1,073.85
Protection of persons and property	170.01	423.74	108.00	54.10
Health and sanitation	490.00	306.95	192.00	605.92
Highways	12,419.75	11,471.85	9,635.39	11,084.63
Charities	4,912.92	5,320.81	3,962.38	5,086.00
Soldiers' benefits	—	—	—	96.00
Schools	11,956.04	6,951.63	9,606.58	7,072.07
Libraries	202.62	498.90	87.12	46.22
Recreation	10.73	81.31	8.25	7.43
Pensions	—	—	—	—
Unclassified	306.49	1,250.23	67.62	94.45
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>30.00</i>	<i>291.73</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	234.44	—	191.63	110.90
<i>Loans, general purposes</i>	<i>234.44</i>	<i>—</i>	<i>191.63</i>	<i>110.90</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,860.93	4,635.53	4,633.91	4,794.98
<i>Departmental</i>	<i>2,860.93</i>	<i>4,635.53</i>	<i>4,633.91</i>	<i>4,794.98</i>
General government	62.00	—	—	—
Protection of persons and property	—	36.18	—	—
Health and sanitation	—	—	—	—
Highways	2,798.93	4,399.35	4,547.45	4,456.73
Charities	—	—	—	—
Schools	—	—	86.46	338.25
Libraries	—	—	—	—
Recreation	—	200.00	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	11,500.00	—	10,000.00	9,525.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,500.00</i>	<i>—</i>	<i>1,000.00</i>	<i>1,525.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>—</i>	<i>9,000.00</i>	<i>8,000.00</i>
<i>Warrants or orders previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	104.92	—	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>104.92</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	284.40	37.92	8.11	68.37
Agency, trust, and investment	1,757.81	3,635.44	1,226.32	1,233.72
<i>Taxes and licenses for State</i>	<i>612.50</i>	<i>1,474.54</i>	<i>491.51</i>	<i>491.51</i>
<i>Taxes for county</i>	<i>984.10</i>	<i>1,841.43</i>	<i>642.94</i>	<i>613.81</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>58.01</i>	<i>254.07</i>	<i>16.27</i>	<i>—</i>
<i>All other</i>	<i>103.20</i>	<i>65.40</i>	<i>75.60</i>	<i>128.40</i>
RECAPITULATION.				
Maintenance and interest	\$32,005.38	\$28,133.66	\$25,165.99	\$25,331.57
Permanent debt (except from sinking funds)	1,500.00	—	1,000.00	1,525.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,860.93	4,635.53	4,633.91	4,794.98
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	—	9,000.00	8,000.00
Transfers (except to sinking funds) and refunds	389.32	37.92	8.11	68.37
Agency, trust, and investment	1,757.81	3,635.44	1,226.32	1,233.72
Total payments	\$48,513.44	\$36,442.55	\$41,034.33	\$40,953.64
<i>Balance on hand, including funds</i>	<i>9,265.34</i>	<i>14,006.96</i>	<i>8,395.73</i>	<i>3,350.00</i>
GRAND TOTAL	\$57,778.78	\$50,449.51	\$49,430.06	\$44,303.64

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Tisbury POPULATION 282	Rowe POPULATION 277	Goshen POPULATION 257	Chilmark POPULATION 253
REVENUE.	\$24,978.80	\$34,645.31	\$31,082.36	\$16,973.27
General	21,512.92	29,400.61	23,843.16	15,611.18
<i>Taxes</i>	<i>16,436.50</i>	<i>18,885.34</i>	<i>11,246.36</i>	<i>11,250.23</i>
Property, poll, and income	16,436.50	17,944.54	11,156.66	11,250.23
Corporation, bank, etc.	—	940.80	89.70	—
<i>Licenses and permits</i>	<i>18.50</i>	<i>3.50</i>	<i>13.00</i>	<i>86.00</i>
<i>Fines and forfeits</i>	<i>50.00</i>	<i>—</i>	<i>100.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>5,007.92</i>	<i>10,511.77</i>	<i>12,483.80</i>	<i>4,274.95</i>
For expenses	5,007.92	10,511.77	12,483.80	4,274.95
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	3,465.88	5,244.70	7,239.20	1,362.09
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>747.07</i>	<i>335.28</i>	<i>474.95</i>	<i>729.88</i>
<i>Departmental</i>	<i>2,534.89</i>	<i>4,708.64</i>	<i>5,262.56</i>	<i>497.46</i>
General government	—	7.00	81.99	50.50
Protection of persons and property	36.73	12.99	4.20	16.66
Health and sanitation	—	—	—	—
Highways	2,000.00	1,514.09	1,479.35	—
Charities	253.16	2,696.32	497.89	387.21
Soldiers' benefits	120.00	—	—	—
Schools	125.00	238.29	—	5.00
Libraries	—	9.60	1.45	24.49
Recreation	—	—	—	—
Unclassified	—	230.35	3,197.68	13.60
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>73.26</i>	<i>5.03</i>	<i>16.57</i>	<i>31.50</i>
<i>Interest</i>	<i>110.66</i>	<i>195.75</i>	<i>1,485.12</i>	<i>103.25</i>
On sinking funds	—	60.25	—	62.76
On trust and investment funds	110.66	135.50	217.04	40.49
All other	—	—	—	—
NON-REVENUE.	\$3,568.98	\$19,395.59	\$10,897.74	\$4,167.74
Offsets to outlays	—	5,800.00	2,100.00	16.13
<i>Departmental</i>	<i>—</i>	<i>5,800.00</i>	<i>2,100.00</i>	<i>16.13</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	10,000.00	5,000.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>10,000.00</i>	<i>5,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	25.97	115.61	1,356.49	69.67
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>25.97</i>	<i>115.61</i>	<i>1,356.49</i>	<i>69.67</i>
Refunds	38.49	—	3.32	—
Agency, trust, and investment	3,504.52	3,479.98	2,437.93	4,081.94
<i>Taxes and licenses for State</i>	<i>1,474.54</i>	<i>1,351.67</i>	<i>614.39</i>	<i>1,228.79</i>
<i>Taxes for county</i>	<i>1,940.76</i>	<i>1,768.08</i>	<i>984.10</i>	<i>1,617.30</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>41.82</i>	<i>263.03</i>	<i>706.64</i>	<i>1,134.65</i>
<i>All other</i>	<i>47.40</i>	<i>97.20</i>	<i>132.80</i>	<i>101.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$24,978.80	\$40,445.31	\$33,182.36	\$16,989.40
Premiums	—	—	—	—
Municipal indebtedness	—	10,000.00	5,000.00	—
Transfers and refunds	64.46	115.61	1,359.81	69.67
Agency, trust, and investment	3,504.52	3,479.98	2,437.93	4,081.94
Total receipts	\$28,547.78	\$54,040.90	\$41,980.10	\$21,141.01
<i>Balance on hand, including funds</i>	<i>4,125.94</i>	<i>4,594.35</i>	<i>4,157.02</i>	<i>5,255.92</i>
GRAND TOTAL	\$32,673.72	\$58,635.25	\$46,137.12	\$26,396.93

Graded According to Population of 1935 — Continued.

PAYMENTS.	West Tisbury POPULATION 282	Rowe POPULATION 277	Goshen POPULATION 257	Chilmark POPULATION 253
Maintenance	\$17,869.20	\$29,609.19	\$28,643.21	\$16,049.20
<i>Departmental</i>	<i>17,679.47</i>	<i>29,579.19</i>	<i>28,442.65</i>	<i>15,717.70</i>
General government	1,092.37	1,740.05	1,993.99	1,527.09
Protection of persons and property	844.58	337.30	274.91	568.41
Health and sanitation	302.75	508.77	360.95	320.39
Highways	6,330.16	11,501.42	8,005.68	3,863.68
Charities	2,353.94	6,075.80	3,587.20	3,399.30
Soldiers' benefits	120.00	7.00	45.00	—
Schools	6,483.20	8,804.72	10,297.52	5,686.06
Libraries	26.75	261.64	177.88	239.71
Recreation	49.07	14.86	9.08	13.21
Pensions	—	—	—	—
Unclassified	76.65	327.63	3,690.44	99.85
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>189.73</i>	<i>30.00</i>	<i>200.56</i>	<i>331.50</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	24.19	185.39	—
<i>Loans, general purposes</i>	<i>—</i>	<i>24.19</i>	<i>185.39</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	—	5,126.55	3,933.36	3,053.62
<i>Departmental</i>	<i>—</i>	<i>5,126.55</i>	<i>3,933.36</i>	<i>3,053.62</i>
General government	—	32.55	—	130.00
Protection of persons and property	—	103.30	—	—
Health and sanitation	—	—	—	—
Highways	—	4,902.70	3,933.36	—
Charities	—	—	—	—
Schools	—	30.00	—	2,923.62
Libraries	—	58.00	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	10,000.00	5,250.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>250.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>10,000.00</i>	<i>5,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	25.97	115.61	1,356.49	69.67
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>25.97</i>	<i>115.61</i>	<i>1,356.49</i>	<i>69.67</i>
Refunds	38.49	—	3.32	—
Agency, trust, and investment	3,589.21	3,424.62	2,406.26	4,089.63
<i>Taxes and licenses for State</i>	<i>1,474.54</i>	<i>1,351.67</i>	<i>614.39</i>	<i>1,228.79</i>
<i>Taxes for county</i>	<i>1,940.76</i>	<i>1,768.08</i>	<i>984.10</i>	<i>1,617.30</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>126.51</i>	<i>207.67</i>	<i>674.97</i>	<i>1,142.74</i>
<i>All other</i>	<i>47.40</i>	<i>97.20</i>	<i>132.80</i>	<i>100.80</i>
RECAPITULATION.				
Maintenance and interest	\$17,869.20	\$29,633.38	\$28,828.60	\$16,049.20
Permanent debt (except from sinking funds)	—	—	250.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	5,126.55	3,933.36	3,053.62
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	10,000.00	5,000.00	—
Transfers (except to sinking funds) and refunds	64.46	115.61	1,359.81	69.67
Agency, trust, and investment	3,589.21	3,424.62	2,406.26	4,089.63
Total payments	\$21,522.87	\$48,300.16	\$41,778.03	\$23,262.12
Balance on hand, including funds	11,150.85	10,335.09	4,359.09	3,134.81
GRAND TOTAL	\$32,673.72	\$58,635.25	\$46,137.12	\$26,396.93

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leyden POPULATION 253	Washington POPULATION 252	Tyringham POPULATION 243	Monroe POPULATION 240
REVENUE.	\$22,916.70	\$26,979.69	\$23,898.75	\$29,186.57
General	19,801.92	25,031.89	21,987.23	27,764.55
<i>Taxes</i>	<i>8,475.00</i>	<i>11,668.91</i>	<i>15,594.42</i>	<i>18,197.17</i>
Property, poll, and income	8,439.88	11,637.80	15,349.07	5,167.26
Corporation, bank, etc.	35.12	31.11	245.35	13,029.91
<i>Licenses and permits</i>	<i>6.00</i>	<i>4.50</i>	<i>17.00</i>	<i>143.00</i>
<i>Fines and forfeits</i>	<i>10.00</i>	<i>—</i>	<i>36.80</i>	<i>—</i>
<i>Grants and gifts</i>	<i>11,310.92</i>	<i>13,358.48</i>	<i>6,339.01</i>	<i>9,424.38</i>
For expenses	11,265.92	13,358.48	6,339.01	5,084.38
For outlays	45.00	—	—	4,340.00
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	3,114.78	1,947.80	1,911.52	1,422.02
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>384.33</i>	<i>520.65</i>	<i>591.33</i>	<i>663.83</i>
<i>Departmental</i>	<i>2,483.58</i>	<i>1,296.11</i>	<i>953.19</i>	<i>729.54</i>
General government	5.00	12.50	—	.35
Protection of persons and property	7.11	14.14	1.48	4.70
Health and sanitation	—	—	—	—
Highways	643.40	424.12	316.90	23.25
Charities	1,088.33	379.24	627.69	340.30
Soldiers' benefits	—	—	—	—
Schools	739.74	466.11	—	235.00
Libraries	—	—	7.12	3.94
Recreation	—	—	—	—
Unclassified	—	—	—	122.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>35.37</i>	<i>—</i>	<i>27.00</i>	<i>—</i>
<i>Interest</i>	<i>211.50</i>	<i>131.04</i>	<i>340.00</i>	<i>28.65</i>
On sinking funds	—	—	—	—
On trust and investment funds	77.54	—	6.53	—
All other	133.96	131.04	333.47	28.65
NON-REVENUE.	\$5,242.13	\$10,828.90	\$19,937.22	\$12,077.94
Offsets to outlays	3,500.00	3,612.58	5,390.90	2,100.00
<i>Departmental</i>	<i>3,500.00</i>	<i>3,612.58</i>	<i>5,390.90</i>	<i>2,100.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	6,000.00	11,400.00	5,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>1,400.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>6,000.00</i>	<i>10,000.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	91.92	—	29.42	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>91.92</i>	<i>—</i>	<i>29.42</i>	<i>—</i>
Refunds	2.25	—	176.00	103.11
Agency, trust, and investment	1,647.96	1,216.32	2,940.90	4,874.83
<i>Taxes and licenses for State</i>	<i>614.39</i>	<i>491.51</i>	<i>860.15</i>	<i>2,088.94</i>
<i>Taxes for county</i>	<i>803.67</i>	<i>613.81</i>	<i>1,074.17</i>	<i>2,732.49</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>93.70</i>	<i>—</i>	<i>897.98</i>	<i>—</i>
<i>All other</i>	<i>136.20</i>	<i>111.00</i>	<i>108.60</i>	<i>53.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$26,416.70	\$30,592.27	\$29,289.65	\$31,286.57
Premiums	—	—	—	—
Municipal indebtedness	—	6,000.00	11,400.00	5,000.00
Transfers and refunds	94.17	—	205.42	103.11
Agency, trust, and investment	1,647.96	1,216.32	2,940.90	4,874.83
Total receipts	\$28,158.83	\$37,808.59	\$43,835.97	\$41,264.51
Balance on hand, including funds	10,840.04	2,886.62	116.68	13,192.09
GRAND TOTAL	\$38,998.87	\$40,695.21	\$43,952.65	\$54,456.60

Graded According to Population of 1935 — Continued.

PAYMENTS.	Leiden POPULATION 253	Washington POPULATION 252	Tyringham POPULATION 243	Monroe POPULATION 240
Maintenance	\$21,893.97	\$23,137.73	\$17,117.67	\$23,701.56
<i>Departmental</i>	<i>21,839.98</i>	<i>23,090.73</i>	<i>17,001.27</i>	<i>23,701.56</i>
General government	1,020.70	1,459.20	800.75	1,122.34
Protection of persons and property	210.05	136.77	135.44	91.26
Health and sanitation	190.00	680.77	272.50	343.65
Highways	7,638.89	10,310.67	6,332.41	6,968.04
Charities	3,694.61	2,581.13	3,403.18	3,283.95
Soldiers' benefits	—	—	—	—
Schools	8,906.72	7,618.62	5,251.34	8,939.61
Libraries	74.41	—	228.51	68.01
Recreation	8.25	70.10	29.23	20.64
Pensions	—	—	—	—
Unclassified	96.35	233.47	550.91	2,863.46
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>53.99</i>	<i>47.00</i>	<i>113.40</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	63.75	30.28	268.06	735.97
<i>Loans, general purposes</i>	<i>63.75</i>	<i>30.28</i>	<i>268.06</i>	<i>735.97</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,365.11	2,232.50	7,522.08	7,001.82
<i>Departmental</i>	<i>5,319.29</i>	<i>2,232.50</i>	<i>7,522.08</i>	<i>7,001.82</i>
General government	19.62	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	5,299.67	1,982.50	7,522.08	3,389.81
Charities	—	—	—	—
Schools	—	—	—	2,839.72
Libraries	—	—	—	30.57
Recreation	—	—	—	—
Unclassified	—	250.00	—	741.72
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>45.82</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	750.00	6,000.00	9,818.00	7,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>750.00</i>	<i>—</i>	<i>818.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>6,000.00</i>	<i>9,000.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	91.92	—	29.42	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>91.92</i>	<i>—</i>	<i>29.42</i>	<i>—</i>
Refunds	2.25	—	176.00	103.11
Agency, trust, and investment	1,633.58	1,216.32	2,918.01	4,874.83
<i>Taxes and licenses for State</i>	<i>614.39</i>	<i>491.51</i>	<i>860.15</i>	<i>2,088.94</i>
<i>Taxes for county</i>	<i>803.67</i>	<i>613.81</i>	<i>1,074.17</i>	<i>2,732.49</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>79.32</i>	<i>—</i>	<i>875.09</i>	<i>—</i>
<i>All other</i>	<i>136.20</i>	<i>111.00</i>	<i>108.60</i>	<i>53.40</i>
RECAPITULATION.				
Maintenance and interest	\$21,957.72	\$23,168.01	\$17,385.73	\$24,437.53
Permanent debt (except from sinking funds)	750.00	—	818.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,365.11	2,232.50	7,522.08	7,001.82
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	6,000.00	9,000.00	5,000.00
Transfers (except to sinking funds) and refunds	94.17	—	205.42	103.11
Agency, trust, and investment	1,633.58	1,216.32	2,918.01	4,874.83
Total payments	\$29,800.58	\$32,616.83	\$37,849.24	\$43,417.29
Balance on hand, including funds	9,198.29	8,078.38	6,103.41	11,039.31
GRAND TOTAL	\$38,998.87	\$40,695.21	\$43,952.65	\$54,456.60

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shutesbury POPULATION 239	Middlefield POPULATION 220	Greenwich POPULATION 219	Alford POPULATION 210
REVENUE.	\$25,421.26	\$25,352.68	\$21,083.36	\$18,711.36
General	22,313.33	23,889.30	18,411.18	17,025.80
<i>Taxes</i>	<i>12,824.87</i>	<i>12,040.25</i>	<i>10,940.32</i>	<i>9,832.67</i>
Property, poll, and income	12,824.87	11,988.41	10,940.32	9,747.18
Corporation, bank, etc.	—	51.84	—	85.49
<i>Licenses and permits</i>	<i>13.00</i>	<i>—</i>	<i>—</i>	<i>4.00</i>
<i>Fines and forfeits</i>	<i>7.75</i>	<i>—</i>	<i>105.00</i>	<i>18.70</i>
<i>Grants and gifts</i>	<i>9,467.71</i>	<i>11,849.05</i>	<i>7,365.86</i>	<i>7,170.43</i>
For expenses	9,467.71	11,849.05	7,365.86	7,170.43
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	3,107.93	1,463.38	2,672.18	1,685.56
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>415.42</i>	<i>313.29</i>	<i>586.11</i>	<i>306.31</i>
<i>Departmental</i>	<i>2,001.56</i>	<i>821.78</i>	<i>1,975.45</i>	<i>1,061.61</i>
General government	—	10.07	—	29.85
Protection of persons and property	1.10	28.38	4.20	.60
Health and sanitation	—	—	—	—
Highways	1,172.63	42.25	1,846.25	155.00
Charities	617.97	363.68	75.00	852.49
Soldiers' benefits	—	—	50.00	—
Schools	2.25	377.40	—	22.50
Libraries	—	—	—	1.17
Recreation	174.11	—	—	—
Unclassified	33.50	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>16.00</i>	<i>46.54</i>	<i>49.09</i>	<i>43.95</i>
<i>Interest</i>	<i>674.95</i>	<i>281.77</i>	<i>61.53</i>	<i>273.69</i>
On sinking funds	—	—	—	—
On trust and investment funds	433.82	85.29	39.31	28.99
All other	241.13	196.48	22.22	244.70
NON-REVENUE.	\$2,135.11	\$15,366.50	\$6,896.59	\$19,128.09
Offsets to outlays	—	6,509.78	—	1,440.88
<i>Departmental</i>	<i>—</i>	<i>6,509.78</i>	<i>—</i>	<i>1,440.88</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	7,000.00	4,000.00	16,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>7,000.00</i>	<i>4,000.00</i>	<i>16,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	20.12	30.20	33.50	44.20
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	20.12	30.20	33.50	44.20
Refunds	188.92	81.89	24.53	14.10
Agency, trust, and investment	1,926.07	1,744.63	2,838.56	1,628.91
<i>Taxes and licenses for State</i>	<i>737.27</i>	<i>614.39</i>	<i>983.03</i>	<i>614.39</i>
<i>Taxes for county</i>	<i>964.41</i>	<i>984.10</i>	<i>1,574.56</i>	<i>767.26</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>135.59</i>	<i>46.54</i>	<i>195.17</i>	<i>185.46</i>
All other	88.80	99.60	85.80	61.80
RECAPITULATION.				
Revenue and offsets to outlays	\$25,421.26	\$31,862.46	\$21,083.36	\$20,152.24
Premiums	—	—	—	—
Municipal indebtedness	—	7,000.00	4,000.00	16,000.00
Transfers and refunds	209.04	112.09	58.03	58.30
Agency, trust, and investment	1,926.07	1,744.63	2,838.56	1,628.91
Total receipts	\$27,556.37	\$40,719.18	\$27,979.95	\$37,839.45
Balance on hand, including funds	14,658.24	6,829.38	3,806.74	1,054.44
GRAND TOTAL	\$42,214.61	\$47,548.56	\$31,786.69	\$38,893.89

Graded According to Population of 1935 — Continued.

PAYMENTS.	Shutesbury POPULATION 239	Middlefield POPULATION 220	Greenwich POPULATION 219	Alford POPULATION 210
Maintenance	\$22,862.48	\$19,170.73	\$20,884.06	\$16,724.23
<i>Departmental</i>	<i>22,602.88</i>	<i>19,054.73</i>	<i>20,723.97</i>	<i>16,616.08</i>
General government	1,109.34	1,321.53	1,259.75	1,315.33
Protection of persons and property	685.43	221.47	415.54	24.00
Health and sanitation	228.60	225.15	133.77	300.00
Highways	9,130.24	8,391.08	10,505.86	4,761.91
Charities	3,454.80	1,454.25	1,199.82	3,762.29
Soldiers' benefits	—	—	190.00	—
Schools	6,340.90	6,856.08	6,733.41	5,945.45
Libraries	279.83	69.24	198.86	60.17
Recreation	659.64	7.43	11.56	7.43
Pensions	—	—	—	—
Unclassified	714.05	508.50	75.40	439.50
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>259.60</i>	<i>116.00</i>	<i>160.09</i>	<i>108.15</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	55.82	29.19	121.88
<i>Loans, general purposes</i>	<i>—</i>	<i>55.82</i>	<i>29.19</i>	<i>121.88</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,982.22	9,926.89	376.60	4,629.12
<i>Departmental</i>	<i>4,982.22</i>	<i>9,926.89</i>	<i>376.60</i>	<i>4,629.12</i>
General government	364.71	—	—	—
Protection of persons and property	830.00	—	—	—
Health and sanitation	—	—	—	—
Highways	3,277.54	9,904.39	376.60	4,490.17
Charities	—	—	—	—
Schools	51.50	—	—	138.95
Libraries	—	22.50	—	—
Recreation	15.00	—	—	—
Unclassified	443.47	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	15,000.00	4,000.00	10,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>15,000.00</i>	<i>4,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	20.12	30.20	33.50	44.20
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>20.12</i>	<i>30.20</i>	<i>33.50</i>	<i>44.20</i>
Refunds	188.92	81.89	24.53	14.10
Agency, trust, and investment	1,934.01	1,799.72	2,844.37	1,613.70
<i>Taxes and licenses for State</i>	<i>737.27</i>	<i>614.39</i>	<i>933.03</i>	<i>614.39</i>
<i>Taxes for county</i>	<i>964.41</i>	<i>984.10</i>	<i>1,574.56</i>	<i>767.26</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>143.53</i>	<i>101.63</i>	<i>200.98</i>	<i>170.25</i>
<i>All other</i>	<i>88.80</i>	<i>99.60</i>	<i>85.80</i>	<i>61.80</i>
RECAPITULATION.				
Maintenance and interest	\$22,862.48	\$19,226.55	\$20,913.25	\$16,846.11
Permanent debt (except from sinking funds)	—	—	—	500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,982.22	9,926.89	376.60	4,629.12
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	15,000.00	4,000.00	10,000.00
Transfers (except to sinking funds) and refunds	209.04	112.09	58.03	58.30
Agency, trust, and investment	1,934.01	1,799.72	2,844.37	1,613.70
Total payments	\$29,987.75	\$46,065.25	\$28,192.25	\$33,647.23
<i>Balance on hand, including funds</i>	<i>12,226.86</i>	<i>1,483.31</i>	<i>3,594.44</i>	<i>5,246.66</i>
GRAND TOTAL	\$42,214.61	\$47,548.56	\$31,786.69	\$38,893.89

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Holland POPULATION 201	Montgomery POPULATION 174	Gay Head POPULATION 158	Peru POPULATION 151
REVENUE.	\$22,652.89	\$18,103.14	\$6,925.97	\$19,358.65
General	18,750.21	16,545.44	6,347.16	18,392.00
<i>Taxes</i>	<i>8,567.20</i>	<i>8,054.79</i>	<i>3,056.61</i>	<i>9,526.93</i>
Property, poll, and income	8,552.87	8,054.79	3,056.61	9,511.38
Corporation, bank, etc.	14.33	—	—	15.55
<i>Licenses and permits</i>	<i>555.00</i>	<i>—</i>	<i>40.50</i>	<i>2.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts</i>	<i>9,628.01</i>	<i>8,490.65</i>	<i>3,250.05</i>	<i>8,863.07</i>
For expenses	9,578.01	8,490.65	3,250.05	8,863.07
For outlays	50.00	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	3,902.68	1,557.70	578.81	966.65
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>391.83</i>	<i>355.86</i>	<i>386.30</i>	<i>137.67</i>
<i>Departmental</i>	<i>3,193.01</i>	<i>271.90</i>	<i>127.10</i>	<i>786.30</i>
General government	—	23.05	—	10.00
Protection of persons and property	1.20	1.30	—	.59
Health and sanitation	—	—	—	—
Highways	2,062.55	63.30	—	487.21
Charities	1,096.76	155.00	84.00	288.50
Soldiers' benefits	—	—	—	—
Schools	—	29.25	—	—
Libraries	—	—	.60	—
Recreation	—	—	—	—
Unclassified	32.50	—	42.50	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>55.98</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>261.86</i>	<i>929.94</i>	<i>65.41</i>	<i>42.68</i>
On sinking funds	—	—	—	—
On trust and investment funds	42.31	803.58	—	—
All other	219.55	126.36	65.41	42.68
NON-REVENUE.	\$6,072.02	\$14,730.52	\$4,618.27	\$5,159.02
Offsets to outlays	3,059.54	7,457.96	—	—
<i>Departmental</i>	<i>3,059.54</i>	<i>7,457.96</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,000.00	5,500.00	4,000.00	4,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,000.00</i>	<i>5,500.00</i>	<i>4,000.00</i>	<i>4,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	31.16	800.00	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>31.16</i>	<i>800.00</i>	<i>—</i>	<i>—</i>
Refunds	2.15	5.02	—	1.50
Agency, trust, and investment	979.17	967.54	618.27	1,157.52
<i>Taxes and licenses for State</i>	<i>367.50</i>	<i>491.51</i>	<i>245.76</i>	<i>491.51</i>
<i>Taxes for county</i>	<i>308.42</i>	<i>411.23</i>	<i>323.46</i>	<i>613.81</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>189.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>114.00</i>	<i>64.80</i>	<i>49.05</i>	<i>52.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$25,712.43	\$25,561.10	\$6,925.97	\$19,358.65
Premiums	—	—	—	—
Municipal indebtedness	2,000.00	5,500.00	4,000.00	4,000.00
Transfers and refunds	33.31	805.02	—	1.50
Agency, trust, and investment	979.17	967.54	618.27	1,157.52
Total receipts	\$28,724.91	\$32,833.66	\$11,544.24	\$24,517.67
<i>Balance on hand, including funds</i>	<i>2,099.47</i>	<i>1,646.83</i>	<i>462.09</i>	<i>6,416.80</i>
GRAND TOTAL	\$30,824.38	\$34,480.49	\$12,006.33	\$30,934.47

Graded According to Population of 1935 — Continued.

PAYMENTS.	Holland POPULATION 201	Montgomery POPULATION 174	Gay Head POPULATION 158	Peru POPULATION 151
Maintenance	\$21,413.06	\$16,523.29	\$6,659.12	\$20,415.33
<i>Departmental</i>	<i>21,260.80</i>	<i>16,459.23</i>	<i>6,659.12</i>	<i>20,355.33</i>
General government	1,500.00	981.25	876.50	1,170.75
Protection of persons and property	279.23	205.06	56.38	5.00
Health and sanitation	157.65	206.00	79.18	25.00
Highways	8,933.67	6,333.57	—	10,986.35
Charities	2,672.54	1,309.36	1,844.28	2,153.54
Soldiers' benefits	—	—	—	—
Schools	7,367.36	6,353.35	3,661.93	5,103.00
Libraries	217.75	67.92	26.05	—
Recreation	6.60	45.06	4.95	21.60
Pensions	—	—	—	—
Unclassified	126.00	957.66	109.85	890.09
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>152.26</i>	<i>60.76</i>	<i>—</i>	<i>60.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>3.30</i>	<i>—</i>	<i>—</i>
Interest	10.00	112.28	188.36	156.44
<i>Loans, general purposes</i>	<i>10.00</i>	<i>112.28</i>	<i>188.36</i>	<i>156.44</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	3,640.42	6,685.13	—	999.83
<i>Departmental</i>	<i>3,640.42</i>	<i>6,685.13</i>	<i>—</i>	<i>999.83</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	3,640.42	6,685.13	—	999.83
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,000.00	5,500.00	4,350.00	4,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>350.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,000.00</i>	<i>5,500.00</i>	<i>4,000.00</i>	<i>4,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	31.16	800.00	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>31.16</i>	<i>800.00</i>	<i>—</i>	<i>—</i>
Refunds	2.15	5.02	—	1.50
Agency, trust, and investment	954.78	971.12	574.62	1,157.52
<i>Taxes and licenses for State</i>	<i>367.50</i>	<i>491.51</i>	<i>245.76</i>	<i>491.51</i>
<i>Taxes for county</i>	<i>308.42</i>	<i>411.23</i>	<i>323.46</i>	<i>613.81</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>164.86</i>	<i>3.58</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>114.00</i>	<i>64.80</i>	<i>5.40</i>	<i>52.20</i>
RECAPITULATION.				
Maintenance and interest	\$21,423.06	\$16,635.57	\$6,847.48	\$20,571.77
Permanent debt (except from sinking funds)	—	—	350.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,640.42	6,685.13	—	999.83
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,000.00	5,500.00	4,000.00	4,000.00
Transfers (except to sinking funds) and refunds	33.31	805.02	—	1.50
Agency, trust, and investment	954.78	971.12	574.62	1,157.52
Total payments	\$28,051.57	\$30,596.84	\$11,772.10	\$26,730.62
Balance on hand, including funds	2,772.81	3,883.65	234.23	4,203.85
GRAND TOTAL	\$30,824.38	\$34,480.49	\$12,006.33	\$30,934.47

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Tolland POPULATION 141	Gosnold POPULATION 129	New Ashford POPULATION 94	Mount Washington POPULATION 64
REVENUE.	\$19,171.23	\$19,960.73	\$8,348.52	\$8,260.70
General	18,238.56	18,972.27	8,066.42	7,585.32
<i>Taxes</i>	<i>11,011.47</i>	<i>18,705.04</i>	<i>4,419.88</i>	<i>4,396.45</i>
Property, poll, and income	10,956.17	18,705.04	4,399.14	4,396.45
Corporation, bank, etc.	55.30	—	20.74	—
<i>Licenses and permits</i>	<i>3.00</i>	<i>6.00</i>	<i>612.00</i>	<i>8.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts</i>	<i>6,939.19</i>	<i>261.23</i>	<i>3,034.54</i>	<i>3,180.87</i>
For expenses	6,939.19	261.23	3,034.54	3,180.87
For outlays	—	—	—	—
<i>All other</i>	<i>284.90</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	932.67	988.46	282.10	675.38
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>224.53</i>	<i>23.92</i>	<i>153.74</i>	<i>174.21</i>
<i>Departmental</i>	<i>523.93</i>	<i>2.48</i>	<i>14.35</i>	<i>449.92</i>
General government	—	2.48	.35	—
Protection of persons and property . . . . .	.43	—	13.00	21.20
Health and sanitation	—	—	—	—
Highways	468.50	—	1.00	427.00
Charities	55.00	—	—	—
Soldiers' benefits	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	1.72
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>953.65</i>	<i>—</i>	<i>—</i>
Electric light	—	533.65	—	—
Water	—	420.00	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>184.21</i>	<i>8.41</i>	<i>114.01</i>	<i>51.25</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	—	—	31.54
All other	184.21	8.41	114.01	19.71
NON-REVENUE.	\$3,986.66	\$10,142.16	\$3,099.52	\$4,869.49
Offsets to outlays	2,750.00	—	2,175.00	3,766.96
<i>Departmental</i>	<i>2,750.00</i>	<i>—</i>	<i>2,175.00</i>	<i>3,766.96</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	5,000.00	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	300.00	100.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>300.00</i>	<i>100.00</i>
Refunds	53.03	—	20.25	7.53
Agency, trust, and investment	1,183.63	5,142.16	604.27	995.00
<i>Taxes and licenses for State</i>	<i>614.39</i>	<i>2,211.82</i>	<i>245.76</i>	<i>368.64</i>
<i>Taxes for county</i>	<i>514.04</i>	<i>2,911.11</i>	<i>306.91</i>	<i>460.36</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>100.00</i>
<i>All other</i>	<i>55.20</i>	<i>19.20</i>	<i>51.60</i>	<i>66.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$21,921.23	\$19,960.73	\$10,523.52	\$12,027.66
Premiums	—	—	—	—
Municipal indebtedness	—	5,000.00	—	—
Transfers and refunds	53.03	—	320.25	107.53
Agency, trust, and investment	1,183.63	5,142.16	604.27	995.00
Total receipts	\$23,157.89	\$30,102.89	\$11,448.04	\$13,130.19
Balance on hand, including funds	5,810.94	1,944.90	1,183.36	3,791.15
GRAND TOTAL	\$28,968.83	\$32,047.79	\$12,631.40	\$16,921.34

Graded According to Population of 1935 — Continued.

PAYMENTS.	Tolland POPULATION 141	Gosnold POPULATION 129	New Ashford POPULATION 94	Mount Washington POPULATION 64
Maintenance	\$16,178.73	\$14,889.04	\$6,632.41	\$9,204.36
<i>Departmental</i>	<i>16,168.73</i>	<i>9,561.63</i>	<i>6,566.96</i>	<i>9,189.36</i>
General government	1,071.72	2,453.71	1,058.06	865.33
Protection of persons and property	108.76	548.10	30.62	64.00
Health and sanitation	156.12	494.83	75.00	46.00
Highways	8,272.35	1,265.43	2,307.21	4,268.34
Charities	605.00	—	774.60	—
Soldiers' benefits	—	—	32.00	—
Schools	5,764.50	4,568.38	2,128.40	3,722.30
Libraries	75.00	123.98	65.07	34.76
Recreation	7.43	19.81	3.30	4.13
Pensions	—	—	—	—
Unclassified	107.85	87.39	92.70	184.50
<i>Public service enterprises</i>	<i>—</i>	<i>5,127.41</i>	<i>—</i>	<i>—</i>
Electric light	—	3,100.84	—	—
Water	—	1,597.94	—	—
All other	—	428.63	—	—
<i>Cemeteries</i>	<i>10.00</i>	<i>200.00</i>	<i>65.45</i>	<i>15.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	299.49	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>299.49</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,022.93	—	2,640.97	3,000.20
<i>Departmental</i>	<i>7,022.93</i>	<i>—</i>	<i>2,610.97</i>	<i>3,000.20</i>
General government	—	—	30.00	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	7,015.43	—	2,580.97	3,000.20
Charities	—	—	—	—
Schools	7.50	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>30.00</i>	<i>—</i>
Municipal indebtedness	—	6,000.00	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	300.00	100.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>300.00</i>	<i>100.00</i>
Refunds	53.03	—	20.25	7.53
Agency, trust, and investment	1,183.63	5,142.16	904.27	926.54
<i>Taxes and licenses for State</i>	<i>614.39</i>	<i>2,211.82</i>	<i>215.76</i>	<i>368.64</i>
<i>Taxes for county</i>	<i>514.04</i>	<i>2,911.14</i>	<i>306.91</i>	<i>460.36</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>300.00</i>	<i>31.54</i>
<i>All other</i>	<i>55.20</i>	<i>19.20</i>	<i>51.60</i>	<i>66.00</i>
RECAPITULATION.				
Maintenance and interest	\$16,178.73	\$15,188.53	\$6,632.41	\$9,204.36
Permanent debt (except from sinking funds)	—	1,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,022.93	—	2,640.97	3,000.20
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	5,000.00	—	—
Transfers (except to sinking funds) and refunds	53.03	—	320.25	107.53
Agency, trust, and investment	1,183.63	5,142.16	904.27	926.54
Total payments	\$24,438.32	\$26,330.69	\$10,497.90	\$13,238.63
Balance on hand, including funds	4,530.51	5,717.10	2,133.50	3,682.71
GRAND TOTAL	\$28,968.83	\$32,047.79	\$12,631.40	\$16,921.34

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.		Prescott POPULATION 18
REVENUE.		\$9,151.93
General		9,102.46
<i>Taxes</i>		2,262.34
Property, poll, and income		2,262.34
Corporation, bank, etc.		—
<i>Licenses and permits</i>		—
<i>Fines and forfeits</i>		90.00
<i>Grants and gifts</i>		6,750.12
For expenses		6,750.12
For outlays		—
All other		—
Commercial		49.47
<i>Special assessments</i>		—
To meet expenses		—
To meet outlays		—
<i>Privileges</i>		28.15
<i>Departmental</i>		5.70
General government . . . . .		.70
Protection of persons and property		—
Health and sanitation		—
Highways		—
Charities		5.00
Soldiers' benefits		—
Schools		—
Libraries		—
Recreation		—
Unclassified		—
<i>Public service enterprises</i>		—
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		—
<i>Interest</i>		15.62
On sinking funds		—
On trust and investment funds		14.23
All other		1.39
NON-REVENUE.		\$490.40
Offsets to outlays		25.00
<i>Departmental</i>		25.00
<i>Public service enterprises</i>		—
<i>Cemeteries</i>		—
Municipal indebtedness		—
<i>Loans, general purposes</i>		—
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		—
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		—
Transfers		—
<i>From sinking funds</i>		—
All other		—
Refunds		2.81
Agency, trust, and investment		462.59
<i>Taxes and licenses for State</i>		122.88
<i>Taxes for county</i>		196.82
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		132.69
All other		10.20
RECAPITULATION.		
Revenue and offsets to outlays		\$9,176.93
Premiums		—
Municipal indebtedness		—
Transfers and refunds		2.81
Agency, trust, and investment		462.59
Total receipts		\$9,642.33
Balance on hand, including funds		2,492.95
GRAND TOTAL		\$12,135.28

Graded According to Population of 1935 — Continued.

PAYMENTS.										Prescott POPULATION 18
Maintenance										\$10,095.61
<i>Departmental</i>										<i>10,049.91</i>
General government										653.48
Protection of persons and property										—
Health and sanitation										—
Highways										6,742.81
Charities										865.00
Soldiers' benefits										—
Schools										1,346.81
Libraries										—
Recreation . . . . .										.83
Pensions										—
Unclassified										440.98
<i>Public service enterprises</i>										<i>—</i>
Electric light										—
Water										—
All other										—
<i>Cemeteries</i>										<i>45.70</i>
Administration of trust funds										—
Interest										—
<i>Loans, general purposes</i>										<i>—</i>
<i>Loans, public service enterprises</i>										<i>—</i>
<i>Loans, cemeteries</i>										<i>—</i>
Outlays										—
<i>Departmental</i>										<i>—</i>
General government										—
Protection of persons and property										—
Health and sanitation										—
Highways										—
Charities										—
Schools										—
Libraries										—
Recreation										—
Unclassified										—
<i>Public service enterprises</i>										<i>—</i>
Electric light										—
Water										—
All other										—
<i>Cemeteries</i>										<i>—</i>
Municipal indebtedness										—
<i>From sinking funds</i>										<i>—</i>
<i>From revenue and other sources</i>										<i>—</i>
<i>Bonds refunded, current year</i>										<i>—</i>
<i>Temporary loans (including revenue loans)</i>										<i>—</i>
<i>Warrants or orders, previous years</i>										<i>—</i>
Transfers										—
<i>To sinking funds from revenue</i>										<i>—</i>
<i>All other</i>										<i>—</i>
Refunds										2.81
Agency, trust, and investment										376.82
<i>Taxes and licenses for State</i>										<i>122.88</i>
<i>Taxes for county</i>										<i>196.82</i>
<i>Expenditures for grade crossings</i>										<i>—</i>
<i>Sinking and other permanent funds</i>										<i>46.92</i>
<i>All other</i>										<i>10.20</i>

RECAPITULATION.

Maintenance and interest	\$10,095.61
Permanent debt (except from sinking funds)	—
Sinking fund requirements from revenue	—
Outlays	—
Permanent debt from sinking funds	—
Bonds refunded, current year	—
Temporary loans	—
Transfers (except to sinking funds) and refunds	2.81
Agency, trust, and investment	376.82
Total payments	\$10,475.24
Balance on hand, including funds	1,660.04
GRAND TOTAL	\$12,135.28

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (229 TOWNS).		POPULATION 398,799
REVENUE.		\$26,618,794.43
General		21,735,640.47
<i>Taxes</i>		<i>17,401,300.37</i>
Property, poll, and income		16,658,400.98
Corporation, bank, etc.		742,839.39
<i>Licenses and permits</i>		<i>309,469.85</i>
<i>Fines and forfeits</i>		<i>27,696.67</i>
<i>Grants and gifts</i>		<i>3,995,691.39</i>
For expenses		3,669,348.44
For outlays		326,342.95
All other		1,482.19
Commercial		4,883,153.96
<i>Special assessments</i>		<i>46,979.71</i>
To meet expenses		19,791.28
To meet outlays		27,188.43
<i>Privileges</i>		<i>819,828.12</i>
<i>Departmental</i>		<i>1,203,307.94</i>
General government		53,663.77
Protection of persons and property		29,654.81
Health and sanitation		50,289.85
Highways		504,489.04
Charities		1,047,773.19
Soldiers' benefits		28,015.70
Schools		267,326.17
Libraries		8,922.74
Recreation		5,794.25
Unclassified		134,378.42
<i>Public service enterprises</i>		<i>1,456,225.98</i>
Electric light		601,060.33
Water		845,886.36
All other		9,279.29
<i>Cemeteries</i>		<i>93,860.63</i>
<i>Interest</i>		<i>435,951.58</i>
On sinking funds		—
On trust and investment funds		168,274.36
All other		267,677.22
NON-REVENUE.		\$13,297,861.01
Offsets to outlays		1,173,609.34
<i>Departmental</i>		<i>1,164,116.52</i>
<i>Public service enterprises</i>		<i>9,492.82</i>
<i>Cemeteries</i>		—
Municipal indebtedness		8,980,162.72
<i>Loans, general purposes</i>		<i>618,975.55</i>
<i>Loans, public service enterprises</i>		<i>91,350.00</i>
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		<i>44,639.69</i>
<i>Temporary loans (including revenue loans)</i>		<i>8,221,350.00</i>
<i>Unpaid warrants or orders, current year</i>		<i>963.26</i>
<i>Premiums</i>		<i>2,879.22</i>
Transfers		178,158.35
<i>From sinking funds</i>		—
All other		178,158.35
Refunds		90,685.80
Agency, trust, and investment		2,875,244.80
<i>Taxes and licenses for State</i>		<i>1,063,824.81</i>
<i>Taxes for county</i>		<i>1,049,289.73</i>
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		<i>653,419.31</i>
All other		108,710.95
RECAPITULATION.		
Revenue and offsets to outlays		\$27,792,403.77
Premiums		2,879.22
Municipal indebtedness		8,977,283.50
Transfers and refunds		268,844.15
Agency, trust, and investment		2,875,244.80
Total receipts		\$39,916,655.44
Balance on hand, including funds		4,817,279.22
GRAND TOTAL		\$44,733,934.66

¹ Includes \$1,099.91 from administration of trust funds.

Graded According to Population of 1935 — Concluded.

AGGREGATE PAYMENTS (229 TOWNS).		POPULATION 398,799
Maintenance		\$22,518,326.06
<i>Departmental</i>		<i>21,349,374.13</i>
General government		1,355,601.08
Protection of persons and property		1,589,398.56
Health and sanitation		777,899.01
Highways		4,396,838.61
Charities		4,880,494.80
Soldiers' benefits		253,497.48
Schools		7,166,279.11
Libraries		288,341.62
Recreation		147,726.46
Pensions		8,581.24
Unclassified		484,716.16
<i>Public service enterprises</i>		<i>975,402.94</i>
Electric light		479,180.07
Water		490,417.73
All other		5,805.14
<i>Cemeteries</i>		<i>191,259.54</i>
<i>Administration of trust funds</i>		<i>2,289.45</i>
		413,567.02
Interest		¹ 251,186.39
<i>Loans, general purposes</i>		<i>² 162,380.63</i>
<i>Loans, public service enterprises</i>		<i>—</i>
<i>Loans, cemeteries</i>		<i>—</i>
		3,938,106.00
Outlays		3,499,227.64
<i>Departmental</i>		<i>130,088.57</i>
General government		210,980.17
Protection of persons and property		83,228.97
Health and sanitation		2,113,099.08
Highways		3,169.98
Charities		765,465.28
Schools		19,439.93
Libraries		148,284.84
Recreation		25,470.82
Unclassified		410,119.98
<i>Public service enterprises</i>		<i>87,860.37</i>
Electric light		317,120.03
Water		5,139.58
All other		28,753.38
<i>Cemeteries</i>		<i>—</i>
		9,730,547.39
Municipal indebtedness		³ 1,262,126.50
<i>From sinking funds</i>		<i>44,639.69</i>
<i>From revenue and other sources</i>		<i>8,405,224.40</i>
<i>Bonds refunded, current year</i>		<i>18,556.80</i>
<i>Temporary loans (including revenue loans)</i>		<i>—</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
		178,158.35
Transfers		178,158.35
<i>To sinking funds from revenue</i>		<i>—</i>
<i>All other</i>		<i>178,158.35</i>
		90,685.80
Refunds		2,903,364.12
Agency, trust, and investment		1,063,824.81
<i>Taxes and licenses for State</i>		<i>1,049,289.73</i>
<i>Taxes for county</i>		<i>—</i>
<i>Expenditures for grade crossings</i>		<i>681,302.66</i>
<i>Sinking and other permanent funds</i>		<i>108,946.92</i>
<i>All other</i>		<i>—</i>

RECAPITULATION.

Maintenance and interest	\$22,931,893.08
Permanent debt (except from sinking funds)	³ 1,262,126.50
Sinking fund requirements from revenue	—
Outlays	3,938,106.00
Permanent debt from sinking funds	—
Bonds refunded, current year	44,639.69
Temporary loans	8,423,781.20
Transfers (except to sinking funds) and refunds	268,844.15
Agency, trust, and investment	2,903,364.12
Total payments	\$39,772,754.74
Balance on hand, including funds	4,961,179.92
GRAND TOTAL	\$44,733,934.66

¹ Includes \$2,651.25 paid from Federal grants for outlays.² Includes \$2,458.38 paid from Federal grants for outlays and \$520 paid from proceeds of sale of electric light plant.³ Includes \$24,298.02 paid from Federal grants for outlays; \$5,513.95 paid from sea wall assessment reserve; \$1,800 paid from proceeds of sale of electric light plant; \$338.68 county hospital debt paid from gifts for outlays.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1937.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Blackstone . . .	\$109,020.00	\$24,020.00	—	—	\$85,000.00	—
Dudley . . .	123,500.00	65,000.00	—	\$8,500.00	50,000.00	—
Wilmington . . .	439,505.93	27,500.00	\$305.93	276,700.00	135,000.00	—
Leicester . . .	148,086.04	26,700.00	8,386.04	—	113,000.00	—
Westport . . .	157,900.00	56,900.00	—	1,000.00	100,000.00	—
Swansea . . .	118,000.00	83,000.00	—	—	35,000.00	—
Templeton . . .	96,000.00	46,000.00	—	—	50,000.00	—
Dalton . . .	73,640.00	73,640.00	—	—	—	—
Williamstown . . .	19,000.00	19,000.00	—	—	—	—
Oxford . . .	68,000.00	28,000.00	—	—	40,000.00	—
Lee . . .	186,200.00	86,200.00	—	—	100,000.00	—
Medfield . . .	193,000.00	24,000.00	—	144,000.00	25,000.00	—
Wrentham . . .	67,000.00	57,000.00	—	10,000.00	—	—
Provincetown . . .	63,000.00	48,000.00	—	—	15,000.00	—
Acushnet . . .	27,198.00	27,198.00	—	—	—	—
Holden . . .	49,500.00	35,000.00	—	14,500.00	—	—
Belchertown . . .	12,800.00	12,800.00	—	—	—	—
Ayer . . .	54,000.00	54,000.00	—	—	—	—
Weston . . .	370,000.00	150,000.00	—	170,000.00	50,000.00	—
Scituate . . .	725,700.00	43,700.00	—	642,000.00	40,000.00	—
Westford . . .	54,400.00	39,400.00	—	—	15,000.00	—
Sharon . . .	212,200.00	94,700.00	—	39,000.00	¹ 78,500.00	—
East Bridgewater . . .	122,000.00	65,000.00	6,000.00	21,000.00	30,000.00	—
Warren . . .	98,600.00	56,000.00	2,600.00	—	40,000.00	—
Rockport . . .	95,500.00	82,500.00	—	13,000.00	—	—
Barre . . .	—	—	—	—	—	—
Nantucket . . .	215,000.00	179,000.00	—	36,000.00	—	—
Cohasset . . .	72,000.00	72,000.00	—	—	—	—
East Longmeadow . . .	39,500.00	11,000.00	—	18,500.00	10,000.00	—
Holbrook . . .	117,700.00	79,700.00	—	8,000.00	30,000.00	—
West Bridgewater . . .	15,330.00	—	—	15,330.00	—	—
Wayland . . .	147,850.00	72,250.00	—	29,000.00	² 46,600.00	—
Bourne . . .	70,000.00	70,000.00	—	—	—	—
Medway . . .	80,300.00	24,100.00	—	21,200.00	35,000.00	—
North Brookfield . . .	49,750.00	5,400.00	—	4,350.00	40,000.00	—
Bedford . . .	61,800.00	42,000.00	—	19,800.00	—	—
Dighton . . .	75,000.00	60,000.00	—	—	15,000.00	—
Hopedale . . .	60,000.00	60,000.00	—	—	—	—
Bellingham . . .	44,300.00	19,300.00	—	—	25,000.00	—
Pepperell . . .	—	—	—	—	—	—
Wilbraham . . .	66,000.00	9,000.00	—	57,000.00	—	—
Deerfield . . .	165,000.00	165,000.00	—	—	—	—
Holliston . . .	31,000.00	21,000.00	—	—	10,000.00	—
Norton . . .	113,650.00	7,650.00	—	66,000.00	40,000.00	—
Rehoboth . . .	36,000.00	21,000.00	—	—	15,000.00	—
Kingston . . .	47,500.00	—	—	47,500.00	—	—
Hadley . . .	10,000.00	10,000.00	—	—	—	—
Hanover . . .	385,000.00	44,000.00	—	266,000.00	75,000.00	—
Lenox . . .	50,000.00	50,000.00	—	—	—	—
Acton . . .	46,500.00	21,500.00	—	—	25,000.00	—
Hull . . .	65,000.00	65,000.00	—	—	—	—
Hopkinton . . .	135,000.00	33,000.00	—	28,000.00	74,000.00	—
Lancaster . . .	3,000.00	—	—	3,000.00	—	—
Shirley . . .	55,500.00	55,500.00	—	—	—	—
Westwood . . .	11,000.00	11,000.00	—	—	—	—
Groton . . .	16,000.00	16,000.00	—	—	—	—
Manchester . . .	83,000.00	83,000.00	—	—	—	—
Ashland . . .	109,000.00	49,000.00	—	40,000.00	20,000.00	—
Hatfield . . .	25,000.00	25,000.00	—	—	—	—
Hanson . . .	121,000.00	6,000.00	—	45,000.00	70,000.00	—
Sutton . . .	10,000.00	—	—	—	10,000.00	—
Rutland . . .	27,000.00	20,000.00	—	7,000.00	—	—
Douglas . . .	13,000.00	5,000.00	—	—	8,000.00	—
Northborough . . .	78,600.00	14,600.00	—	64,000.00	—	—

¹ Includes \$3,500 anticipation of highway reimbursement from State.² Includes \$16,600 anticipation of highway reimbursement from State and county.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1937 — Continued.*

Towns. (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Hardwick . . .	\$90,000.00	\$15,000.00	—	—	\$75,000.00	—
Harwich . . .	244,400.00	102,400.00	—	\$142,000.00	—	—
Charlton . . .	48,000.00	18,000.00	—	—	30,000.00	—
Avon . . .	99,755.54	59,000.00	\$7,755.54	—	33,000.00	—
North Reading . . .	196,791.60	24,000.00	8,791.60	129,000.00	35,000.00	—
Salisbury . . .	115,150.00	12,000.00	—	—	² 103,150.00	—
Duxbury . . .	45,000.00	45,000.00	—	—	—	—
Hamilton . . .	80,000.00	80,000.00	—	—	—	—
Groveland . . .	12,500.00	—	—	12,500.00	—	—
Merrimac . . .	30,898.88	3,600.00	2,298.88	—	25,000.00	—
Raynham . . .	23,250.00	23,250.00	—	—	—	—
Upton . . .	—	—	—	—	—	—
West Boylston . . .	59,000.00	59,000.00	—	—	—	—
Burlington . . .	79,180.01	12,000.00	11,100.01	—	56,080.00	—
Lunenburg . . .	—	—	—	—	—	—
Southborough . . .	280,000.00	22,000.00	—	258,000.00	—	—
Millis . . .	83,000.00	63,000.00	—	20,000.00	—	—
Yarmouth . . .	154,000.00	99,000.00	—	55,000.00	—	—
Marshfield . . .	514,000.00	42,000.00	—	472,000.00	—	—
Norfolk . . .	15,000.00	—	—	—	15,000.00	—
Ashburnham . . .	2,500.00	2,500.00	—	—	—	—
Chatham . . .	36,000.00	36,000.00	—	—	—	—
Dennis . . .	48,000.00	48,000.00	—	—	—	—
Georgetown . . .	99,100.00	8,100.00	—	91,000.00	—	—
Middleton . . .	86,500.00	51,500.00	—	—	35,000.00	—
Westminster . . .	61,000.00	35,000.00	—	—	26,000.00	—
Northfield . . .	—	—	—	—	—	—
Townsend . . .	169,094.92	—	893.71	127,300.00	40,000.00	\$901.21
Stockbridge . . .	19,500.00	19,500.00	—	—	—	—
Sturbridge . . .	84,000.00	—	—	84,000.00	—	—
Millville . . .	35,750.00	35,750.00	—	—	—	—
Lynnfield . . .	54,327.49	37,500.00	1,827.49	—	15,000.00	—
Marion . . .	147,000.00	145,000.00	—	2,000.00	—	—
Williamsburg . . .	30,000.00	30,000.00	—	—	—	—
Tisbury . . .	69,000.00	63,000.00	—	6,000.00	—	—
Freetown . . .	20,000.00	—	—	—	20,000.00	—
Sheffield . . .	11,000.00	11,000.00	—	—	—	—
Nahant . . .	113,700.00	50,000.00	—	23,700.00	40,000.00	—
Mattapoisett . . .	52,150.00	26,000.00	—	20,900.00	² 5,250.00	—
Norwell . . .	130,000.00	95,000.00	—	—	35,000.00	—
Cheshire . . .	35,700.00	15,700.00	—	—	20,000.00	—
Oak Bluffs . . .	141,700.00	111,700.00	—	—	30,000.00	—
Sudbury . . .	72,000.00	47,000.00	—	—	25,000.00	—
Pembroke . . .	238,000.00	70,000.00	—	168,000.00	—	—
Plainville . . .	2,000.00	2,000.00	—	—	—	—
Shelburne . . .	24,000.00	24,000.00	—	—	—	—
Newbury . . .	18,349.94	8,349.94	—	—	10,000.00	—
Lincoln . . .	—	—	—	—	—	—
Carver . . .	—	—	—	—	—	—
Sterling . . .	84,000.00	32,000.00	—	42,000.00	10,000.00	—
Colrain . . .	8,000.00	8,000.00	—	—	—	—
Buckland . . .	—	—	—	—	—	—
Southwick . . .	145,635.73	30,000.00	3,435.73	72,200.00	40,000.00	—
Littleton . . .	18,000.00	10,000.00	—	8,000.00	—	—
Sandwich . . .	34,574.04	18,000.00	1,574.04	—	15,000.00	—
Rowley . . .	18,400.00	7,200.00	—	1,200.00	10,000.00	—
Essex . . .	14,500.00	14,500.00	—	—	—	—
West Newbury . . .	101,700.00	4,800.00	—	76,900.00	20,000.00	—
Lakeville . . .	—	—	—	—	—	—
Orleans . . .	—	—	—	—	—	—
Edgartown . . .	37,500.00	37,500.00	—	—	—	—
Chester . . .	79,000.00	16,500.00	—	37,500.00	25,000.00	—
Boylston . . .	22,567.05	2,500.00	—	—	20,000.00	67.05
Huntington . . .	30,700.00	10,700.00	—	—	20,000.00	—

¹ Includes \$8,000 anticipation of Federal grant.² Includes \$3,150 anticipation of highway reimbursement from State and county.³ Anticipation of highway reimbursement from State and county.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1937 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Clarksburg . . .	\$6,500.00	\$6,500.00	—	—	—	—
Tyngsborough . . .	31,675.00	3,675.00	—	—	\$28,000.00	—
Brookfield . . .	28,550.00	7,000.00	—	\$16,000.00	¹ 5,550.00	—
Dover . . .	36,000.00	36,000.00	—	—	—	—
Erving . . .	—	—	—	—	—	—
Russell . . .	117,100.00	57,500.00	—	34,600.00	25,000.00	—
Mendon . . .	35,000.00	32,000.00	—	—	3,000.00	—
West Brookfield . . .	28,500.00	2,500.00	—	6,000.00	20,000.00	—
Lanesborough . . .	—	—	—	—	—	—
Rochester . . .	1,000.00	1,000.00	—	—	—	—
Wenham . . .	6,000.00	6,000.00	—	—	—	—
Stow . . .	5,000.00	—	—	—	5,000.00	—
Sunderland . . .	26,000.00	16,000.00	—	—	10,000.00	—
Berkley . . .	20,000.00	10,000.00	—	—	10,000.00	—
Hinsdale . . .	39,400.00	25,400.00	—	—	² 14,000.00	—
West Stockbridge . . .	28,000.00	8,000.00	—	—	20,000.00	—
Whately . . .	15,000.00	—	—	—	15,000.00	—
Topsfield . . .	62,000.00	52,000.00	—	—	10,000.00	—
Berlin . . .	15,000.00	—	—	—	15,000.00	—
Hubbardston . . .	—	—	—	—	—	—
Gill . . .	—	—	—	—	—	—
Sherborn . . .	—	—	—	—	—	—
Bernardston . . .	—	—	—	—	—	—
Ashby . . .	5,700.00	5,700.00	—	—	—	—
Granby . . .	—	—	—	—	—	—
Southampton . . .	48,000.00	—	—	48,000.00	—	—
Conway . . .	—	—	—	—	—	—
Harvard . . .	—	—	—	—	—	—
Wellfleet . . .	22,000.00	1,000.00	\$1,000.00	—	20,000.00	—
East Brookfield . . .	26,500.00	7,000.00	—	5,000.00	³ 14,500.00	—
Charlemont . . .	—	—	—	—	—	—
New Marlborough . . .	35,500.00	20,500.00	—	—	15,000.00	—
Ashfield . . .	—	—	—	—	—	—
Brimfield . . .	12,200.00	2,200.00	—	—	10,000.00	—
Hampden . . .	6,800.00	6,800.00	—	—	—	—
Royalston . . .	8,200.00	—	—	—	¹ 8,200.00	—
Halifax . . .	10,000.00	—	—	—	10,000.00	—
Bolton . . .	5,300.00	5,300.00	—	—	—	—
Paxton . . .	84,000.00	9,000.00	—	70,000.00	¹ 5,000.00	—
Boxford . . .	1,000.00	1,000.00	—	—	—	—
Leverett . . .	—	—	—	—	—	—
Becket . . .	25,450.00	7,000.00	—	—	18,450.00	—
Petersham . . .	—	—	—	—	—	—
Brewster . . .	9,000.00	9,000.00	—	—	—	—
Princeton . . .	18,400.00	18,400.00	—	—	—	—
Granville . . .	27,500.00	27,500.00	—	—	—	—
Carlisle . . .	10,000.00	—	—	—	10,000.00	—
Richmond . . .	20,000.00	20,000.00	—	—	—	—
Cummington . . .	5,000.00	—	—	—	5,000.00	—
Eastham . . .	17,000.00	17,000.00	—	—	—	—
Egremont . . .	—	—	—	—	—	—
Warwick . . .	2,000.00	2,000.00	—	—	—	—
Plympton . . .	32,500.00	16,500.00	—	—	16,000.00	—
Truro . . .	18,000.00	18,000.00	—	—	—	—
Worthington . . .	—	—	—	—	—	—
Pelham . . .	500.00	500.00	—	—	—	—
Enfield . . .	—	—	—	—	—	—
Sandisfield . . .	1,000.00	—	—	—	1,000.00	—
Blandford . . .	26,300.00	5,500.00	—	20,800.00	—	—
Chesterfield . . .	1,800.00	1,800.00	—	—	—	—
New Salem . . .	—	—	—	—	—	—
Oakham . . .	—	—	—	—	—	—
New Braintree . . .	—	—	—	—	—	—
Phillipston . . .	5,500.00	500.00	—	—	5,000.00	—

¹ Anticipation of highway reimbursement from State and county.² Includes \$2,000 anticipation of Federal grant.³ Includes \$7,500 anticipation of highway reimbursement from State and county

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1937 — Concluded.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Dunstable . . .	\$14,300.00	\$1,800.00	—	\$2,500.00	\$1 10,000.00	—
Otis . . .	4,000.00	4,000.00	—	—	—	—
Windsor . . .	—	—	—	—	—	—
Hancock . . .	—	—	—	—	—	—
Florida . . .	—	—	—	—	—	—
Westhampton . . .	—	—	—	—	—	—
Boxborough . . .	—	—	—	—	—	—
Wendell . . .	—	—	—	—	—	—
Dana . . .	—	—	—	—	—	—
Wales . . .	10,700.00	1,800.00	—	—	8,900.00	—
Mashpee . . .	20,122.96	1,360.00	\$2,562.96	—	* 16,200.00	—
Heath . . .	4,000.00	4,000.00	—	—	—	—
Plainfield . . .	3,000.00	3,000.00	—	—	—	—
Monterey . . .	—	—	—	—	—	—
Hawley . . .	4,000.00	4,000.00	—	—	—	—
Savoy . . .	1,525.00	1,525.00	—	—	—	—
West Tisbury . . .	—	—	—	—	—	—
Rowe . . .	—	—	—	—	—	—
Goshen . . .	4,500.00	4,500.00	—	—	—	—
Chilmark . . .	—	—	—	—	—	—
Leyden . . .	750.00	750.00	—	—	—	—
Washington . . .	—	—	—	—	—	—
Tyringham . . .	7,400.00	1,400.00	—	—	6,000.00	—
Monroe . . .	27,000.00	27,000.00	—	—	—	—
Shutesbury . . .	—	—	—	—	—	—
Middlefield . . .	—	—	—	—	—	—
Greenwich . . .	—	—	—	—	—	—
Alford . . .	10,000.00	2,000.00	—	—	* 8,000.00	—
Holland . . .	—	—	—	—	—	—
Montgomery . . .	5,500.00	—	—	—	5,500.00	—
Gay Head . . .	2,450.00	2,450.00	—	—	—	—
Peru . . .	4,000.00	—	—	—	4,000.00	—
Tolland . . .	—	—	—	—	—	—
Gosnold . . .	3,000.00	3,000.00	—	—	—	—
New Ashford . . .	—	—	—	—	—	—
Mount Washington . . .	—	—	—	—	—	—
Prescott . . .	—	—	—	—	—	—
229 Towns . . .	\$12,112,028.13	\$5,124,167.94	\$58,531.93	\$4,167,480.00	\$2,760,880.00	\$968.26

¹ Includes \$5,000 anticipation of highway reimbursement from State and county.² Includes \$1,000 anticipation of highway reimbursement from State.³ Includes \$6,000 anticipation of highway reimbursement from State and county.

TABLE III. — *Relation of Indebtedness to Valuation — 1937.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of January 1, 1937, together with the supplemental assessment of December, 1937.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue and other temporary loans, tax title loans, and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

Towns. (Population under 5,000)	Population of 1935	Percentage of Net Debt of Valuation	Valuation of 1937 including Motor Vehicles	Net Funded or Fixed Debt
1 Southborough	2,109	8.9	\$3,148,816	\$280,000.00
2 Hanover	2,709	8.7	3,550,606	310,000.00
3 Pembroke	1,621	8.5	2,800,888	238,000.00
4 Paxton	731	7.7	1,032,288	79,000.00
5 Wilmington	4,493	6.8	4,467,332	304,200.00
6 Marshfield	2,073	6.5	7,862,610	514,000.00
7 West Newbury	1,475	6.2	1,308,122	81,700.00
8 Sturbridge	1,918	5.8	1,443,796	84,000.00
9 Medfield	4,162	5.7	2,945,920	168,000.00
10 North Reading	2,321	5.7	2,686,580	153,000.00
11 Townsend	1,942	5.6	2,259,808	127,300.00
12 Georgetown	2,009	5.5	1,801,488	99,100.00
13 Scituate	3,846	5.2	13,209,796	685,700.00
14 Southwick	1,540	5.1	1,992,153	102,200.00
15 Southampton	954	4.8	991,729	48,000.00
16 Chester	1,362	4.3	1,266,808	54,000.00
17 Norwell	1,666	4.2	2,240,301	95,000.00
18 Deerfield	2,963	4.2	4,303,312	165,000.00
19 Russell	1,283	3.8	2,402,522	92,100.00
20 Monroe	240	3.7	722,585	27,000.00
21 Harwich	2,373	3.7	6,647,231	244,400.00
22 Sterling	1,556	3.7	2,021,497	74,000.00
23 Northborough	2,396	3.5	2,222,017	78,600.00
24 Ashland	2,497	3.3	2,701,383	89,000.00
25 Norton	2,925	3.3	2,236,545	73,650.00
26 Millville	1,901	3.2	1,118,829	35,750.00
27 Avon	2,362	3.2	1,866,983	59,000.00
28 Blandford	469	3.2	833,634	26,500.00
29 Shirley	2,548	3.1	1,814,867	55,500.00
30 Weston	3,848	3.0	10,773,752	320,000.00
31 Yarmouth	2,095	2.9	5,386,302	154,000.00
32 Millis	2,098	2.8	2,999,772	83,000.00
33 Dudley	4,568	2.7	2,700,784	73,500.00
34 Holbrook	3,364	2.7	3,241,147	87,700.00
35 Marion	1,867	2.6	5,566,951	147,000.00
36 Richmond	628	2.6	769,187	20,000.00
37 Warren	3,662	2.6	2,177,532	56,000.00
38 Middleton	1,975	2.5	2,064,000	51,500.00
39 West Boylston	2,158	2.5	2,391,760	59,000.00
40 Hinsdale	1,144	2.5	1,036,488	25,400.00
41 Williamsburg	1,859	2.3	1,325,085	30,000.00
42 Mendon	1,265	2.2	1,427,984	32,000.00
43 Oak Bluffs	1,657	2.2	5,025,149	111,700.00
44 Plympton	558	2.2	744,509	16,500.00
45 Sharon	3,683	2.1	6,295,794	133,700.00
46 Wilbraham	2,969	2.1	3,181,097	66,000.00
47 Westminster	1,965	2.1	1,696,071	35,000.00
48 Hopkinton	2,616	2.0	2,976,534	61,000.00
49 Bedford	3,185	2.0	3,101,647	61,800.00
50 Lee	4,178	2.0	4,378,650	86,200.00
51 Hopedale	3,068	1.9	3,119,270	60,000.00
52 East Bridgewater	3,670	1.9	4,559,565	86,000.00
53 Brookfield	1,309	1.9	1,240,507	23,000.00
54 Dighton	3,116	1.9	3,239,888	60,000.00
55 Sudbury	1,638	1.8	2,549,037	47,000.00
56 Rutland	2,406	1.8	1,483,699	27,000.00
57 Hanson	2,417	1.8	2,826,957	51,000.00
58 Wayland	3,346	1.8	5,677,700	101,250.00
59 Wrentham	4,160	1.8	3,792,913	67,000.00
60 Nantucket	3,495	1.7	12,331,485	215,000.00
61 Swansea	4,327	1.7	4,844,552	83,000.00
62 Topsfield	1,113	1.7	3,098,568	52,000.00
63 Rockport	3,634	1.6	5,813,788	95,500.00
64 Templeton	4,302	1.6	2,830,831	46,000.00
65 Hawley	308	1.6	250,950	4,000.00
66 Granville	704	1.5	1,816,914	27,500.00
67 Gay Head	158	1.5	164,228	2,450.00
68 Princeton	707	1.5	1,266,229	18,400.00
69 Ayer	3,861	1.4	3,741,332	54,000.00
70 Holden	3,914	1.4	3,463,587	49,500.00
71 Sunderland	1,182	1.4	1,120,356	16,000.00
72 Hamilton	2,235	1.4	5,606,279	80,000.00
73 New Marlborough	921	1.4	1,469,058	20,500.00
74 Medway	3,268	1.4	3,253,248	45,300.00
75 Dalton	4,282	1.4	5,432,563	73,640.00
76 Cheshire	1,660	1.3	1,176,155	15,700.00
77 Mattapoisett	1,682	1.3	3,607,097	46,900.00
78 Tisbury	1,822	1.3	5,430,948	69,000.00
79 Goshen	257	1.3	356,322	4,500.00
80 Raynham	2,208	1.3	1,853,033	23,250.00
81 Nahant	1,748	1.2	5,898,609	73,700.00
82 Eastham	606	1.2	1,377,905	17,000.00
83 East Brookfield	945	1.1	1,067,335	12,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1937 — Concluded.*

TOWNS. (Population under 5,000)	Population of 1935	Percentage of Net Debt of Valuation	Valuation of 1937 including Motor Vehicles	Net Funded or Fixed Debt
84 Provincetown	4,071	1.1	\$4,274,277	\$48,000.00
85 Truro	541	1.1	1,634,149	18,000.00
86 Berkley	1,156	1.1	914,535	10,000.00
87 Clarksburg	1,333	1.1	599,936	6,500.00
88 Kingston	2,743	1.0	4,559,539	47,500.00
89 Westford	3,789	1.0	3,832,483	39,400.00
90 Heath	368	1.0	392,927	4,000.00
91 Westport	4,355	1.0	5,917,449	57,900.00
92 Huntington	1,345	1.0	1,094,128	10,700.00
93 Blackstone	4,588	1.0	2,472,556	24,020.00
94 Acushnet	3,951	1.0	2,810,622	27,198.00
95 Dennis	2,017	1.0	4,963,186	48,000.00
96 Charlton	2,366	1.0	1,877,094	18,000.00
97 Oxford	4,249	0.9	2,962,516	28,000.00
98 Lynnfield	1,896	0.9	4,051,159	37,500.00
99 Hatfield	2,433	0.9	2,706,547	25,000.00
100 Hampden	854	0.9	755,877	6,800.00
101 Edgartown	1,399	0.9	4,258,485	37,500.00
102 Plainfield	332	0.9	342,317	3,000.00
103 Dover	1,305	0.9	4,128,337	36,000.00
104 Shelburne	1,606	0.9	2,801,268	24,000.00
105 Dunstable	419	0.9	503,102	4,300.00
106 Essex	1,486	0.8	1,761,667	14,500.00
107 Lenox	2,706	0.8	6,088,429	50,000.00
108 Becket	723	0.8	866,083	7,000.00
109 Bellingham	3,056	0.8	2,394,188	19,300.00
110 Rehoboth	2,777	0.8	2,611,235	21,000.00
111 Leicester	4,426	0.8	3,368,110	26,700.00
112 Belchertown	3,863	0.8	1,635,384	12,800.00
113 Hardwick	2,379	0.8	1,935,347	15,000.00
114 Savoy	299	0.8	199,399	1,525.00
115 Groveland	2,219	0.8	1,636,312	12,500.00
116 Manchester	2,509	0.7	11,266,920	83,000.00
117 East Longmeadow	3,375	0.7	4,048,881	29,500.00
118 Bourne	3,336	0.7	9,689,405	70,000.00
119 Cohasset	3,418	0.7	10,463,739	72,000.00
120 Sheffield	1,810	0.7	1,616,700	11,000.00
121 West Stockbridge	1,138	0.7	1,183,281	8,000.00
122 Alford	210	0.7	302,603	2,000.00
123 Sandwich	1,516	0.7	2,730,915	18,000.00
124 Colrain	1,554	0.7	1,223,755	8,000.00
125 Otis	415	0.6	621,778	4,000.00
126 Duxbury	2,244	0.6	7,424,001	45,000.00
127 Littleton	1,530	0.6	3,025,156	18,000.00
128 West Brookfield	1,258	0.6	1,430,467	8,500.00
129 Rowley	1,495	0.6	1,472,426	8,400.00
130 Chatham	2,050	0.6	6,333,209	36,000.00
131 Acton	2,635	0.6	3,816,427	21,500.00
132 Holliston	2,925	0.6	3,765,089	21,000.00
133 Ashby	957	0.5	1,073,537	5,700.00
134 Warwick	565	0.5	395,948	2,000.00
135 Burlington	2,146	0.5	2,454,835	12,000.00
136 Wales	382	0.5	372,223	1,800.00
137 Bolton	739	0.5	1,120,579	5,300.00
138 West Bridgewater	3,356	0.5	3,334,937	15,330.00
139 Stockbridge	1,921	0.4	4,402,248	19,500.00
140 Groton	2,534	0.4	3,878,643	16,000.00
141 Salisbury	2,245	0.4	2,998,438	12,000.00
142 North Brookfield	3,186	0.4	2,453,361	9,750.00
143 Brewster	715	0.4	2,269,791	9,000.00
144 Newbury	1,576	0.4	2,244,751	8,349.94
145 Hull	2,619	0.4	17,894,805	65,000.00
146 Hadley	2,711	0.3	3,051,741	10,000.00
147 Tyngham	243	0.3	451,603	1,400.00
148 Chesterfield	445	0.3	586,594	1,800.00
149 Douglas	2,403	0.3	1,682,761	5,000.00
150 Tyngsborough	1,331	0.3	1,292,571	3,675.00
151 Williamstown	4,272	0.3	7,035,006	19,000.00
152 Leyden	253	0.3	290,383	750.00
153 Boylston	1,361	0.2	1,026,839	2,500.00
154 Gosnold	129	0.2	1,287,594	3,000.00
155 Brimfield	892	0.2	1,005,523	2,200.00
156 Merrimac	2,209	0.2	1,835,701	3,600.00
157 Westwood	2,537	0.2	5,730,713	11,000.00
158 Ashburnham	2,051	0.2	1,641,977	2,500.00
159 Wenham	1,196	0.2	3,981,560	6,000.00
160 Mashpee	380	0.1	946,165	1,360.00
161 Plainville	1,606	0.1	1,584,941	2,000.00
162 Phillipston	423	0.1	401,152	500.00
163 Lancaster	2,590	0.1	2,945,186	3,000.00
164 Rochester	1,229	0.1	1,189,560	1,000.00
165 Boxford	726	0.1	1,238,516	1,000.00
166 Pelham	504	0.1	717,683	500.00
167 Wellfleet	948	1 -	2,101,559	1,000.00
Totals	344,103	1.9	\$496,604,368	\$9,291,647.94

¹ Less than one-tenth of one per cent.

TABLE IV. — *Debt Transactions for 1937 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 278), or payments to counties on account of debt incurred for hospital purposes (see Table VI, pp. 279 to 281). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 146 to 263, under the section "Municipal Indebtedness."

Bonds refunded for the current year were issued for the renewal of tax title loans.

Towns (Population under 5,000)	INCURRED						CANCELLED					
	General Loans	Tax Title Loans	Public Service Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Blackstone	\$11,000.00	—	—	\$95,000.00	—	—	\$9,100.00	—	—	\$95,000.00	—	—
Dudley	—	—	—	100,000.00	—	—	9,000.00	—	\$5,500.00	100,000.00	—	—
Wilington	6,000.00	\$5,095.29	—	205,000.00	—	—	5,295.27	\$15,127.92	14,900.00	215,000.00	—	—
Leicester	15,700.00	8,617.64	—	173,000.00	—	—	7,300.00	7,984.15	—	159,000.00	—	—
Westport	5,000.00	—	—	200,000.00	—	—	5,400.00	—	500.00	190,000.00	—	—
Swansea	—	—	—	120,000.00	—	—	8,300.00	—	—	120,000.00	—	—
Templeton	—	—	—	125,000.00	—	—	11,000.00	—	—	125,000.00	—	—
Dalton	—	—	—	100,000.00	—	—	12,320.00	—	—	100,000.00	—	—
Williamstown	—	—	—	—	—	—	13,000.00	—	—	—	—	—
Oxford	—	—	—	40,000.00	—	—	8,000.00	—	—	50,000.00	—	—
Lee	7,200.00	—	—	200,000.00	\$12,500.00	—	7,000.00	—	—	190,000.00	\$12,500.00	—
Medfield	—	—	—	55,000.00	—	—	11,900.00	—	11,000.00	75,000.00	—	—
Wrentham	—	—	—	—	—	—	9,000.00	—	2,000.00	—	—	—
Provincetown	—	—	—	60,000.00	—	—	6,000.00	—	2,000.00	55,000.00	—	—
Acushnet	20,000.00	—	—	40,000.00	12,250.00	—	6,150.00	—	—	40,000.00	—	—
Holden	—	—	—	15,000.00	—	—	11,000.00	—	6,500.00	15,000.00	—	—
Belchertown	—	—	—	40,000.00	—	—	4,000.00	—	—	40,000.00	—	—
Ayer	—	—	—	50,000.00	—	—	7,000.00	—	—	50,000.00	—	—
Weston	—	—	—	50,000.00	—	—	14,000.00	—	20,000.00	50,000.00	—	—
Scituate	13,500.00	—	—	225,000.00	—	—	10,400.00	—	29,000.00	245,000.00	—	—
Westford	—	—	—	120,000.00	—	—	7,500.00	—	—	135,000.00	—	—
Sharon	3,500.00	—	—	150,000.00	3,500.00	—	15,200.00	—	4,500.00	150,000.00	—	—
East Bridgewater	—	6,000.00	—	100,000.00	—	—	6,000.00	—	3,500.00	100,000.00	—	—
Warren	15,000.00	2,600.00	—	90,000.00	—	—	11,000.00	1,165.04	—	80,000.00	—	—
Rockport	—	—	—	50,000.00	—	—	15,000.00	—	7,000.00	50,000.00	—	—
Barre	—	—	—	—	—	—	—	—	—	—	—	—
Nantucket	—	—	—	125,000.00	—	—	25,500.00	—	2,000.00	125,000.00	—	—
Cohasset	—	—	—	50,000.00	—	—	18,000.00	—	—	50,000.00	2,220.00	—
East Longmeadow	—	—	—	40,000.00	—	—	2,000.00	—	3,000.00	40,000.00	—	—
Holbrook	6,700.00	—	—	70,000.00	2,500.00	—	9,000.00	—	1,000.00	100,000.00	5,000.00	—
West Bridgewater	—	—	—	—	—	—	—	—	4,030.00	—	—	—
Wayland	—	—	—	80,000.00	16,600.00	—	7,250.00	—	4,500.00	100,000.00	9,750.00	—

TABLE IV. — Debt Transactions for 1937 Classified by Character of Obligation — Continued.

Towns. (Population under 5,000)	INCURRED						CANCELED					
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
West Boylston . . .	\$5,000.00	—	—	\$30,000.00	—	—	\$3,000.00	—	—	\$30,000.00	\$8,000.00	—
Burlington . . .	—	\$15,218.38	—	86,700.00	—	—	2,000.00	\$20,571.07	—	60,000.00	—	—
Lunenburg . . .	—	—	—	20,000.00	—	—	—	—	—	20,000.00	—	—
Southborough . . .	—	—	—	—	—	—	3,900.00	—	\$12,000.00	—	—	—
Millis . . .	—	—	—	50,000.00	—	—	9,000.00	—	3,000.00	50,000.00	—	—
Yarmouth . . .	—	—	—	35,000.00	—	—	13,000.00	—	4,000.00	35,000.00	—	—
Marshfield . . .	—	—	\$25,000.00	100,000.00	—	—	11,000.00	—	27,000.00	250,000.00	—	—
Norfolk . . .	—	—	—	40,000.00	—	—	—	—	—	45,000.00	—	—
Ashburnham . . .	—	—	—	10,000.00	—	—	1,500.00	—	—	10,000.00	—	—
Chatham . . .	—	—	—	—	—	—	7,000.00	—	—	—	—	—
Dennis . . .	18,000.00	—	—	20,000.00	—	—	6,000.00	—	—	20,000.00	—	—
Georgetown . . .	2,600.00	—	—	20,000.00	—	—	3,000.00	—	4,000.00	20,000.00	—	—
Middleton . . .	700.00	—	—	60,000.00	\$9,000.00	—	6,200.00	—	—	60,000.00	—	—
Westminster . . .	4,000.00	—	—	66,000.00	—	—	4,000.00	—	—	65,000.00	—	—
Northfield . . .	—	—	—	20,000.00	—	—	3,000.00	—	—	20,000.00	—	—
Townsend . . .	—	3,508.82	1,800.00	80,000.00	—	\$901.21	—	4,681.67	11,500.00	80,000.00	9,000.00	\$505.65
Stockbridge . . .	6,500.00	—	—	40,000.00	—	—	9,000.00	—	—	40,000.00	—	—
Sturbridge . . .	—	—	—	5,000.00	—	—	—	—	5,000.00	5,000.00	—	—
Millville . . .	—	—	—	10,000.00	—	—	13,250.00	—	—	10,000.00	—	—
Lynnfield . . .	35,000.00	6,000.00	—	60,000.00	—	—	4,000.00	4,172.51	—	75,000.00	—	—
Marion . . .	145,000.00	—	—	—	—	—	—	—	4,000.00	—	—	—
Williamsburg . . .	16,000.00	—	—	60,000.00	—	—	3,000.00	—	—	—	—	—
Tisbury . . .	—	—	—	40,000.00	—	—	9,000.00	—	3,000.00	60,000.00	—	—
Freetown . . .	—	—	—	—	—	—	—	—	—	60,000.00	—	—
Sheffield . . .	—	—	—	6,000.00	—	—	2,000.00	—	—	6,000.00	—	—
Nabant . . .	—	—	—	100,000.00	—	—	7,000.00	—	9,000.00	110,000.00	—	—
Mattapoisett . . .	—	—	—	35,000.00	—	—	2,000.00	—	5,900.00	50,000.00	—	—
Norwell . . .	—	—	—	65,000.00	—	—	7,000.00	—	—	70,000.00	—	—
Cheshire . . .	—	—	—	50,000.00	—	—	6,885.00	—	—	50,000.00	—	5.50
Oak Bluffs . . .	—	—	—	120,000.00	—	—	21,050.00	—	—	120,000.00	—	—
Sudbury . . .	—	—	—	35,000.00	—	—	6,000.00	—	—	25,000.00	—	—
Pembroke . . .	—	—	—	49,000.00	—	—	6,000.00	—	8,000.00	49,000.00	—	—
Plainville . . .	—	—	—	10,000.00	—	—	1,000.00	—	1,400.00	10,000.00	—	—
Stelburne . . .	6,000.00	—	—	10,000.00	—	—	3,000.00	—	—	10,000.00	—	—
Newbury . . .	—	—	—	65,000.00	—	—	2,000.00	—	—	75,000.00	—	—
Lincoln . . .	—	—	—	20,000.00	—	—	—	—	—	20,000.00	—	—

TABLE IV. — Debt Transactions for 1937 Classified by Character of Obligation — Concluded.

Towns. (Population under 5,000)	INCURRED						CANCELLED					
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Wellfleet	\$2,000.00	\$1,000.00	—	\$30,000.00	—	—	\$2,000.00	—	—	\$30,000.00	—	—
East Brookfield	7,000.00	—	\$5,000.00	32,000.00	\$7,500.00	—	—	—	—	32,000.00	—	—
Charlément	—	—	—	10,000.00	—	—	—	—	—	10,000.00	—	—
New Marlborough	—	—	—	40,000.00	—	—	2,500.00	—	—	43,000.00	—	—
Ashfield	—	—	—	—	—	—	—	—	—	—	—	—
Brimfield	—	—	—	30,000.00	—	—	2,050.00	—	—	30,000.00	—	—
Hamden	3,200.00	—	—	15,000.00	—	—	400.00	—	—	15,000.00	—	—
Royalston	—	—	—	20,000.00	8,200.00	—	—	—	—	26,000.00	—	—
Halifax	—	—	—	25,000.00	—	—	1,500.00	—	—	20,000.00	—	—
Bolton	3,800.00	—	—	10,000.00	—	—	500.00	—	—	10,000.00	—	—
Paxton	5,000.00	—	—	10,000.00	5,000.00	—	2,000.00	—	—	20,000.00	—	—
Boxford	—	—	—	10,000.00	—	—	1,000.00	—	—	10,000.00	—	—
Leverett	—	—	—	5,000.00	—	—	—	—	—	5,000.00	—	—
Becket	—	—	—	24,450.00	—	—	2,000.00	—	—	24,450.00	—	—
Petersham	—	—	—	—	—	—	—	—	—	—	—	\$6.55
Brewster	9,000.00	—	—	5,000.00	—	—	—	—	—	5,000.00	—	—
Princeton	3,000.00	—	—	20,000.00	—	—	3,400.00	—	—	28,000.00	—	—
Granville	4,000.00	—	—	25,000.00	—	—	4,500.00	—	—	25,000.00	—	—
Carleton	—	—	—	25,000.00	—	—	—	—	—	15,000.00	—	—
Richmond	20,000.00	—	—	—	—	—	—	—	—	—	—	—
Cummington	—	—	—	20,000.00	—	—	—	—	—	21,000.00	—	—
Eastham	—	—	—	10,000.00	—	—	2,000.00	—	—	10,000.00	—	—
Egremont	—	—	—	5,000.00	—	—	—	—	—	5,000.00	—	—
Warwick	—	—	—	5,500.00	—	—	1,000.00	—	—	5,500.00	—	—
Plympton	—	—	—	38,000.00	—	—	2,500.00	—	—	34,000.00	—	—
Truro	—	—	—	10,000.00	—	—	1,000.00	—	—	10,000.00	—	—
Worthington	—	—	—	5,000.00	—	—	—	—	—	5,000.00	—	—
Pelham	—	—	—	—	—	—	500.00	—	—	—	—	—
Enfield	—	—	—	10,000.00	—	—	—	—	—	10,000.00	—	—
Sandisfield	—	—	—	9,000.00	—	—	—	—	—	9,000.00	—	—
Blandford	5,000.00	—	—	5,000.00	—	—	500.00	—	\$3,600.00	5,000.00	—	—
Chesterfield	1,800.00	—	—	15,000.00	—	—	1,000.00	—	—	15,000.00	—	—
New Salem	—	—	—	—	—	—	—	—	—	—	—	—
Oakham	—	—	—	—	—	—	—	—	—	—	—	—
New Braintree	—	—	—	5,000.00	—	—	—	—	—	5,000.00	—	—
Phillipston	—	—	—	5,000.00	—	—	500.00	—	—	5,000.00	—	—

Dunstable	-	-	-	-	-	15,000.00	5,000.00	-	-	900.00	-	250.00	18,000.00	-
Otis	-	-	-	-	-	8,000.00	-	-	-	1,000.00	-	-	8,000.00	-
Windsor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hancock	-	-	-	-	-	4,000.00	-	-	-	-	-	-	4,000.00	-
Florida	-	-	-	-	-	25,000.00	-	-	-	-	-	-	25,000.00	-
Westhampton	-	-	-	-	-	5,000.00	-	-	-	-	-	-	5,000.00	-
Boxborough	-	-	-	-	-	8,000.00	-	-	-	-	-	-	8,000.00	-
Wendell	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dana	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wales	-	-	-	-	-	16,900.00	-	-	-	400.00	-	-	13,000.00	-
Mashpee	-	-	-	-	-	31,000.00	-	-	-	1,000.00	-	-	28,800.00	\$1,000.00
Heath	-	-	-	-	-	-	1,000.00	-	-	-	\$5,566.97	-	-	-
Plainfield	-	-	-	-	-	10,000.00	-	-	-	1,500.00	-	-	10,000.00	-
Monterey	-	-	-	-	-	9,000.00	-	-	-	1,000.00	-	-	9,000.00	-
Hawley	-	-	-	-	-	8,000.00	-	-	-	1,525.00	-	-	8,000.00	-
Savoy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
West Tisbury	-	-	-	-	-	10,000.00	-	-	-	-	-	-	10,000.00	-
Rose	-	-	-	-	-	5,000.00	-	-	-	250.00	-	-	5,000.00	-
Cohen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Chilmark	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Leyden	-	-	-	-	-	-	-	-	-	750.00	-	-	-	-
Washington	-	-	-	-	-	6,000.00	-	-	-	-	-	-	6,000.00	-
Tyringham	-	-	-	-	-	10,000.00	-	-	-	818.00	-	-	9,000.00	-
Monroe	-	-	-	-	-	5,000.00	-	-	-	2,000.00	-	-	5,000.00	-
Shutesbury	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Middlefield	-	-	-	-	-	7,000.00	-	-	-	-	-	-	15,000.00	-
Greenwich	-	-	-	-	-	4,000.00	-	-	-	-	-	-	4,000.00	-
Alford	-	-	-	-	-	10,000.00	-	-	-	500.00	-	-	10,000.00	-
Holland	-	-	-	-	-	2,000.00	-	-	-	-	-	-	2,000.00	-
Montgomery	-	-	-	-	-	5,500.00	-	-	-	-	-	-	5,500.00	-
Gay Head	-	-	-	-	-	4,000.00	-	-	-	350.00	-	-	4,000.00	-
Peru	-	-	-	-	-	4,000.00	-	-	-	-	-	-	4,000.00	-
Tolland	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gosnold	-	-	-	-	-	5,000.00	-	-	-	1,000.00	-	-	5,000.00	-
New Ashford	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mount Washington	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prescott	-	-	-	-	-	-	-	-	-	-	-	-	-	-
229 Towns	-	-	-	-	-	\$576,950.00	\$86,665.24	\$91,350.00	\$8,024,350.00	\$197,000.00	\$968.26	\$839,643.27	\$90,472.67	\$324,230.00 \$8,229,504.40 \$175,720.00 \$18,556.80

TABLE V. — *Sinking and Loan Fund Payments to the State — 1937.*

TOWNS. (Population under 5,000)	METROPOLITAN			
	Totals	Sewer	Park	Water
Weston	\$436.44	—	\$436.44	—
Cohasset	23.68	—	23.68	—
Hull	774.04	—	774.04	—
Westwood	222.03	—	222.03	—
Nahant	3,147.84	—	258.54	\$2,889.30
Dover	218.22	—	218.22	—
Totals	\$4,822.25	—	\$1,932.95	\$2,889.30

The following towns under 5,000 population made no sinking and loan fund payments in 1937 to the State on account of Metropolitan sewer, park and water systems:

Acton	Egremont	Medfield	Savoy
Acushnet	Enfield	Medway	Scituate
Alford	Erving	Mendon	Sharon
Ashburnham	Essex	Merrimac	Sheffield
Ashby	Florida	Middlefield	Shelburne
Ashfield	Freetown	Middleton	Sherborn
Ashland	Gay Head	Millis	Shirley
Avon	Georgetown	Millville	Shutesbury
Ayer	Gill	Monroe	Southampton
Barre	Goshen	Monterey	Southborough
Becket	Gosnold	Montgomery	Southwick
Bedford	Granby	Mount Washington	Sterling
Belchertown	Granville	Nantucket	Stockbridge
Bellingham	Greenwich	New Ashford	Stow
Berkley	Groton	New Braintree	Sturbridge
Berlin	Groveland	Newbury	Sudbury
Bernardston	Hadley	New Marlborough	Sunderland
Blackstone	Halifax	New Salem	Sutton
Blandford	Hamilton	Norfolk	Swansea
Bolton	Hampden	Northborough	Templeton
Bourne	Hancock	North Brookfield	Tisbury
Boxborough	Hanover	Northfield	Tolland
Boxford	Hanson	North Reading	Topsfield
Boylston	Hardwick	Norton	Townsend
Brewster	Harvard	Norwell	Truro
Brimfield	Harwich	Oak Bluffs	Tyngsborough
Brookfield	Hatfield	Oakham	Tyringham
Buckland	Hawley	Orleans	Upton
Burlington	Heath	Otis	Wales
Carlisle	Hinsdale	Oxford	Warren
Carver	Holbrook	Paxton	Warwick
Charlemont	Holden	Pelham	Washington
Charlton	Holland	Pembroke	Wayland
Chatham	Holliston	Pepperell	Wellfleet
Cheshire	Hopedale	Peru	Wendell
Chester	Hopkinton	Petersham	Wenham
Chesterfield	Hubbardston	Phillipston	West Boylston
Chilmark	Huntington	Plainfield	West Bridgewater
Clarksburg	Kingston	Plainville	West Brookfield
Colrain	Lakeville	Plympton	Westford
Conway	Lancaster	Prescott	Westhampton
Cummington	Lanesborough	Princeton	Westminster
Dalton	Lee	Provincetown	West Newbury
Dana	Leicester	Raynham	Westport
Deerfield	Lenox	Rehoboth	West Stockbridge
Dennis	Leverett	Richmond	West Tisbury
Dighton	Leyden	Rochester	Whately
Douglas	Lincoln	Rockport	Wilbraham
Dudley	Littleton	Rowe	Williamsburg
Dunstable	Lunenburg	Rowley	Williamstown
Duxbury	Lynnfield	Royalston	Wilmington
East Bridgewater	Manchester	Russell	Windsor
East Brookfield	Marion	Rutland	Worthington
Eastham	Marshfield	Salisbury	Wrentham
East Longmeadow	Mashpee	Sandisfield	Yarmouth
Edgartown	Mattapoisett	Sandwich	

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1937.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Blackstone	\$10,100.00	\$9,100.00	\$1,000.00	—	—
Dudley	15,900.00	14,500.00	1,400.00	—	—
Wilmington	31,227.90	20,195.27	1,000.00	—	\$10,032.63
Leicester	10,966.51	7,300.00	1,500.00	—	2,166.51
Westport	5,900.00	5,900.00	—	—	—
Swansea	8,300.00	8,300.00	—	—	—
Templeton	12,456.00	11,000.00	1,456.00	—	—
Dalton	12,320.00	12,320.00	—	—	—
Williamstown	13,000.00	13,000.00	—	—	—
Oxford	9,400.00	8,000.00	1,400.00	—	—
Lee	7,000.00	7,000.00	—	—	—
Medfield	22,900.00	22,900.00	—	—	—
Wrentham	11,000.00	11,000.00	—	—	—
Provincetown	8,000.00	8,000.00	—	—	—
Acushnet	6,150.00	6,150.00	—	—	—
Holden	18,975.00	17,500.00	1,475.00	—	—
Belchertown	4,000.00	4,000.00	—	—	—
Ayer	8,000.00	7,000.00	1,000.00	—	—
Weston	34,436.44	34,000.00	—	\$436.44	—
Scituate	39,400.00	39,400.00	—	—	—
Westford	8,500.00	7,500.00	1,000.00	—	—
Sharon	19,700.00	19,700.00	—	—	—
East Bridgewater	5,500.00	1 ¹ 5,500.00	—	—	—
Warren	13,165.04	11,000.00	1,000.00	—	1,165.04
Rockport	22,000.00	22,000.00	—	—	—
Barre	3,000.00	—	3,000.00	—	—
Nantucket	27,500.00	27,500.00	—	—	—
Cohasset	18,023.68	18,000.00	—	23.68	—
East Longmeadow	5,000.00	5,000.00	—	—	—
Holbrook	8,000.00	2 ² 8,000.00	—	—	—
West Bridgewater	4,030.00	4,030.00	—	—	—
Wayland	7,750.00	1 ³ 6,750.00	1,000.00	—	—
Bourne	10,000.00	10,000.00	—	—	—
Medway	9,250.00	9,250.00	—	—	—
North Brookfield	3,800.00	2,700.00	1,100.00	—	—
Bedford	11,200.00	10,200.00	1,000.00	—	—
Dighton	4,000.00	4,000.00	—	—	—
Hopedale	6,000.00	6,000.00	—	—	—
Bellingham	4,500.00	4,500.00	—	—	—
Pepperell	4,000.00	4,000.00	—	—	—
Wilbraham	6,000.00	6,000.00	—	—	—
Deerfield	16,000.00	16,000.00	—	—	—
Holliston	10,000.00	9,000.00	1,000.00	—	—
Norton	7,500.00	7,500.00	—	—	—
Rehoboth	2,000.00	2,000.00	—	—	—
Kingston	3,500.00	3,500.00	—	—	—
Hadley	2,500.00	2,500.00	—	—	—
Hanover	21,000.00	21,000.00	—	—	—
Lenox	5,000.00	5,000.00	—	—	—
Acton	5,500.00	5,500.00	—	—	—
Hull	35,774.04	35,000.00	—	774.04	—
Hopkinton	9,000.00	8,000.00	1,000.00	—	—
Lancaster	3,900.00	2,000.00	1,900.00	—	—
Shirley	4,000.00	4,000.00	—	—	—
Westwood	222.03	—	—	222.03	—
Groton	9,000.00	9,000.00	—	—	—
Manchester	24,000.00	24,000.00	—	—	—
Ashland	15,500.00	14,500.00	1,000.00	—	—
Hatfield	5,000.00	5,000.00	—	—	—
Hanson	9,000.00	9,000.00	—	—	—
Sutton	1,000.00	—	1,000.00	—	—
Rutland	3,500.00	2,500.00	1,000.00	—	—
Douglas	3,000.00	2,000.00	1,000.00	—	—
Northborough	11,000.00	10,000.00	1,000.00	—	—
Hardwick	7,200.00	6,000.00	1,200.00	—	—
Harwich	16,500.00	16,500.00	—	—	—
Charlton	4,200.00	3,500.00	700.00	—	—
Avon	11,646.96	8,000.00	—	—	3,646.96
North Reading	6,208.40	5,000.00	—	—	1,208.40
Salisbury	2,025.55	—	—	—	2,025.55
Duxbury	5,000.00	5,000.00	—	—	—
Hamilton	7,000.00	7,000.00	—	—	—
Groveland	2,500.00	2,500.00	—	—	—
Merrimac	4,301.12	3,600.00	—	—	701.12
Rayham	4,500.00	4,500.00	—	—	—
Upton	1,000.00	—	1,000.00	—	—

¹ Serial loans amounting to \$4,000 were paid from Federal grants for outlays.² Serial loans amounting to \$2,000 were paid from Federal grants for outlays.³ Serial loans amounting to \$5,000 were paid from Federal grants for outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1937 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
West Boylston	\$4,000.00	\$3,000.00	\$1,000.00	—	—
Burlington	7,352.69	2,000.00	—	—	\$5,352.69
Lunenburg	900.00	—	900.00	—	—
Southborough	18,900.00	15,900.00	3,000.00	—	—
Millis	12,000.00	12,000.00	—	—	—
Yarmouth	17,000.00	17,000.00	—	—	—
Marshfield	32,486.05	¹ 32,486.05	—	—	—
Ashburnham	2,500.00	1,500.00	1,000.00	—	—
Chatham	7,000.00	7,000.00	—	—	—
Dennis	6,000.00	6,000.00	—	—	—
Georgetown	5,351.76	² 5,351.76	—	—	—
Middleton	6,200.00	6,200.00	—	—	—
Westminster	4,550.00	4,000.00	550.00	—	—
Northfield	3,000.00	3,000.00	—	—	—
Townsend	7,805.25	³ 4,132.40	500.00	—	3,172.85
Stockbridge	9,000.00	9,000.00	—	—	—
Sturbridge	5,800.00	5,000.00	800.00	—	—
Millville	14,000.00	13,250.00	750.00	—	—
Lynnfield	8,172.51	4,000.00	—	—	4,172.51
Marion	4,000.00	4,000.00	—	—	—
Williamsburg	3,000.00	3,000.00	—	—	—
Tisbury	12,000.00	12,000.00	—	—	—
Sheffield	2,000.00	2,000.00	—	—	—
Nahant	19,147.84	16,000.00	—	\$3,147.84	—
Mattapoisett	7,600.00	7,600.00	—	—	—
Norwell	7,000.00	7,000.00	—	—	—
Cheshire	6,885.00	6,885.00	—	—	—
Oak Bluffs	18,050.00	⁴ 18,050.00	—	—	—
Sudbury	6,000.00	6,000.00	—	—	—
Pembroke	14,000.00	14,000.00	—	—	—
Plainville	2,400.00	2,400.00	—	—	—
Shelburne	2,959.86	⁵ 2,959.86	—	—	—
Newbury	2,000.00	2,000.00	—	—	—
Carver	2,000.00	2,000.00	—	—	—
Sterling	7,157.96	⁶ 6,457.96	700.00	—	—
Colrain	2,000.00	2,000.00	—	—	—
Southwick	15,963.87	⁷ 9,000.00	—	—	6,963.87
Littleton	4,500.00	4,500.00	—	—	—
Sandwich	8,007.88	5,500.00	—	—	2,507.88
Rowley	1,000.00	1,000.00	—	—	—
Essex	6,000.00	6,000.00	—	—	—
Edgartown	13,500.00	13,500.00	—	—	—
Chester	6,800.00	6,800.00	—	—	—
Boylston	1,875.00	1,500.00	375.00	—	—
Huntington	3,000.00	3,000.00	—	—	—
Clarksburg	1,500.00	1,500.00	—	—	—
Tyngsborough	1,000.00	1,000.00	—	—	—
Brookfield	5,580.00	5,000.00	580.00	—	—
Dover	6,218.22	6,000.00	—	218.22	—
Russell	14,850.00	14,850.00	—	—	—
Mendon	550.00	—	550.00	—	—
West Brookfield	2,000.00	2,000.00	—	—	—
Wenham	3,000.00	3,000.00	—	—	—
Sunderland	4,250.00	4,250.00	—	—	—
Berkley	500.00	500.00	—	—	—
Hinsdale	2,000.00	2,000.00	—	—	—
West Stockbridge	1,000.00	1,000.00	—	—	—
Topsfield	7,000.00	7,000.00	—	—	—
Berlin	400.00	—	400.00	—	—
Hubbardston	370.00	—	370.00	—	—
Ashby	1,600.00	1,200.00	400.00	—	—
Southampton	2,500.00	2,500.00	—	—	—
Wellfleet	2,000.00	2,000.00	—	—	—
East Brookfield	661.32	—	⁸ 661.32	—	—
New Marlborough	2,500.00	2,500.00	—	—	—
Brimfield	2,050.00	2,050.00	—	—	—
Hampden	400.00	400.00	—	—	—
Royalston	500.00	—	500.00	—	—
Halifax	1,500.00	1,500.00	—	—	—
Bolton	1,100.00	500.00	600.00	—	—

¹ Serial loans amounting to \$5,513.95 were paid from sea wall assessment reserve.² Serial loans amounting to \$1,648.24 were paid from Federal grants for outlays.³ Serial loans amounting to \$7,367.60 were paid from Federal grants for outlays.⁴ Serial loans amounting to \$3,000 were paid from Federal grants for outlays.⁵ Serial loans amounting to \$40.14 were paid from Federal grants for outlays.⁶ Serial loans amounting to \$1,242.04 were paid from Federal grants for outlays.⁷ Serial loans amounting to \$1,800 were paid from proceeds of sale of electric light plant.⁸ County hospital debt of \$338.68 was paid from gifts for outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1937 —*
Concluded.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Paxton	\$2,390.00	\$2,000.00	\$390.00	—	—
Boxford	1,000.00	1,000.00	—	—	—
Becket	2,000.00	2,000.00	—	—	—
Petersham	1,800.00	—	1,800.00	—	—
Princeton	4,100.00	3,400.00	700.00	—	—
Granville	4,500.00	4,500.00	—	—	—
Eastham	2,000.00	2,000.00	—	—	—
Warwick	1,000.00	1,000.00	—	—	—
Plympton	2,500.00	2,500.00	—	—	—
Truro	1,000.00	1,000.00	—	—	—
Pelham	500.00	500.00	—	—	—
Blandford	4,100.00	4,100.00	—	—	—
Chesterfield	1,000.00	1,000.00	—	—	—
New Braintree	200.00	—	200.00	—	—
Phillipston	650.00	500.00	150.00	—	—
Dunstable	1,150.00	1,150.00	—	—	—
Otis	1,000.00	1,000.00	—	—	—
Dana	252.00	—	252.00	—	—
Mashpee	3,116.97	400.00	—	—	\$2,716.97
Heath	1,000.00	1,000.00	—	—	—
Plainfield	1,500.00	1,500.00	—	—	—
Hawley	1,000.00	1,000.00	—	—	—
Savoy	1,525.00	1,525.00	—	—	—
Goshen	250.00	250.00	—	—	—
Leyden	750.00	750.00	—	—	—
Tyringham	818.00	818.00	—	—	—
Monroe	2,000.00	2,000.00	—	—	—
Alford	500.00	500.00	—	—	—
Gay Head	350.00	350.00	—	—	—
Gosnold	1,000.00	1,000.00	—	—	—
Totals	\$1,230,175.85	\$1,132,261.30	\$47,259.32	\$4,822.25	\$45,832.98

The following towns showed no payments on account of funded or fixed debt:

Ashfield	Cummington	Hancock	Montgomery	Richmond	Washington
Bernardston	Egremont	Harvard	Mount Washington	Rochester	Wendell
Boxborough	Enfield	Holland	New Ashford	Rowe	Westhampton
Brewster	Erving	Lakeville	New Salem	Sandisfield	West Newbury
Buckland	Florida	Lanesborough	Norfolk	Sherborn	West Tisbury
Carlisle	Freetown	Leverett	Oakham	Shutesbury	Whately
Charlemont	Gill	Lincoln	Orleans	Stow	Windsor
Chilmark	Granby	Middlefield	Peru	Tolland	Worthington
Conway	Greenwich	Monterey	Prescott	Wales	

DIVISION C

CASH BALANCES

TABLE VII. — *Cash Balances.*

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1937					CASH AT END OF 1937				
	Total	General	Sinking and Perpetual Investment Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Perpetual Investment Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Blackstone	\$13,688.99	\$13,688.99	—	—	—	\$20,466.95	\$20,466.95	—	—	—
Dudley	41,269.90	40,903.00	—	—	\$35.20	35,985.30	35,638.58	—	\$311.52	\$35.20
Wilmington	60,543.87	60,543.87	—	—	—	36,602.63	36,602.63	—	—	—
Leicester	62,198.17	61,440.95	—	\$271.13	486.09	71,706.80	70,952.02	—	—	\$351.19
Westport	73,826.22	72,998.64	—	—	827.58	94,447.57	93,578.61	—	—	868.96
Swansea	29,899.74	28,987.55	—	170.34	741.85	42,366.58	41,311.67	—	—	803.05
Templeton	34,333.46	33,446.58	—	63.02	883.86	58,410.84	57,309.17	—	100.00	47.67
Dalton	25,477.61	23,295.26	—	2,142.55	—	52,637.64	51,308.90	—	49.42	1,279.32
Williamstown	60,875.20	60,319.20	—	—	556.00	71,280.63	71,280.63	—	—	—
Oxford	49,540.33	49,095.95	—	343.91	100.47	39,632.80	39,632.80	—	100.00	193.11
Lee	18,557.50	18,557.50	—	—	—	47,404.74	47,284.74	—	120.00	—
Medfield	30,470.12	30,395.12	—	—	—	22,784.91	22,558.63	—	41.24	185.04
Wrentham	37,676.63	37,236.49	—	424.67	15.47	40,644.35	40,249.74	—	—	15.47
Provincetown	11,726.77	11,670.58	—	56.19	—	9,653.52	9,653.52	—	—	—
Acushnet	26,373.22	26,354.75	—	—	18.47	35,305.24	35,286.77	—	—	18.47
Holden	50,814.95	49,853.66	—	—	961.29	54,674.63	53,570.62	—	—	1,104.01
Belchertown	7,308.25	6,844.23	—	89.11	374.91	5,371.60	4,971.58	—	—	390.91
Ayer	15,174.84	15,156.13	—	18.71	—	18,364.30	18,353.74	—	—	—
Weston	88,094.14	73,336.11	—	11,689.45	2,972.50	92,843.54	79,658.77	—	116.73	10,935.66
Schuette	31,376.84	31,176.58	—	152.58	47.68	18,102.61	17,862.72	—	—	152.58
Westford	36,513.52	36,429.47	—	84.05	—	38,410.57	38,318.37	—	—	74.00
Sharon	19,171.61	18,555.60	—	299.76	316.25	28,669.57	27,935.87	—	—	240.84
East Bridgewater	32,214.25	32,159.90	—	54.35	—	28,850.78	28,283.30	—	—	22.98
Warren	15,772.79	15,772.79	—	—	—	26,050.06	26,050.06	—	—	—
Rockport	35,561.62	35,184.72	—	292.16	84.74	40,026.62	39,551.04	—	125.00	300.84
Barre	32,316.90	30,872.21	—	1,444.69	—	35,020.86	33,472.64	—	—	1,548.22
Nantucket	19,798.23	19,791.55	—	—	186.68	22,879.89	22,693.21	—	—	186.68
Cohasset	86,078.28	85,432.53	—	608.65	34.83	95,735.22	95,121.67	—	2.45	575.71
East Longmeadow	4,599.73	2,984.01	—	1,986.56	186.31	4,126.03	3,842.36	—	18.55	94.81
Holbrook	54,974.56	49,036.13	—	5,921.33	17.10	32,338.61	31,418.70	—	—	902.81
West Bridgewater	26,478.83	26,478.83	—	—	—	41,393.84	41,393.84	—	—	—
Wayland	50,007.38	42,661.54	—	756.71	3,403.91	34,116.16	31,508.23	—	889.24	475.93
Bourne	79,261.82	78,418.46	—	—	843.36	71,386.91	70,534.45	—	—	852.46
Medway	18,367.32	18,267.32	—	100.00	—	1,937.98	1,937.98	—	—	—
North Brookfield	21,922.41	21,873.66	—	48.75	—	27,054.87	27,054.87	—	—	—
Bedford	3,666.24	482.03	—	773.91	2,410.30	21,925.68	17,585.75	—	685.37	3,654.56

Dighton	22,874.99	22,864.74	6.50	3.75	—	24,227.44	—	1.00	—	24,226.44
Hopedale	52,972.64	52,884.10	—	88.54	—	55,582.15	—	—	—	55,586.51
Bellingham	5,212.51	5,212.51	—	—	—	14,306.34	—	—	—	14,306.34
Pepperell	64,431.26	64,279.35	—	151.91	—	72,181.14	—	—	—	71,996.16
Wilbraham	48,127.25	48,127.25	—	—	—	47,036.77	—	—	—	47,021.64
Deerfield	35,433.21	35,188.28	244.93	—	—	52,318.28	—	203.21	—	52,115.07
Holliston	26,488.50	26,488.50	—	—	—	32,347.93	—	—	—	32,347.93
Norton	66,294.40	67,474.08	100.00	28,720.32	—	43,593.44	—	—	—	41,734.97
Rehoboth	35,339.03	35,277.06	3.02	—	58.95	25,355.22	—	3.02	—	25,293.25
Kingston	8,228.62	6,247.21	4.92	1,848.56	127.93	6,491.30	—	.02	—	4,969.24
Hadley	15,936.82	15,936.82	—	—	—	16,151.61	—	—	—	16,151.61
Hanover	14,218.29	13,529.41	—	530.32	158.56	10,707.66	—	—	—	9,705.10
Lenox	44,589.57	44,589.57	—	—	—	47,353.14	—	—	—	47,353.14
Acton	49,941.73	49,224.73	30.00	687.00	—	31,855.33	—	—	—	31,179.75
Hull	58,956.32	52,581.89	60.29	—	6,314.14	105,941.90	—	63.30	—	98,799.62
Hopkinton	17,049.39	17,049.39	—	—	—	44,487.82	—	—	—	43,682.82
Lancaster	4,471.87	4,296.62	—	175.25	—	5,103.23	—	—	—	4,713.16
Shirley	22,723.12	22,455.88	15.00	252.24	—	3,954.13	—	8.76	—	3,774.27
Westwood	25,247.56	25,047.56	—	200.00	—	41,786.11	—	—	—	41,786.11
Groton	43,211.75	40,987.04	—	2,224.71	—	64,504.45	—	—	—	61,860.55
Manchester	20,080.52	19,650.00	\$4.06	255.92	170.54	37,807.01	\$21.46	—	—	37,435.27
Ashland	58,990.48	58,974.86	—	—	16.62	30,665.21	—	—	—	30,649.59
Hatfield	27,374.72	27,374.72	—	—	—	12,608.86	—	—	—	12,608.86
Hanson	27,293.46	27,293.46	—	—	—	27,971.07	—	—	—	27,971.07
Sutton	14,599.14	14,599.14	—	—	—	15,137.46	—	—	—	15,137.46
Rutland	4,363.08	4,353.37	—	—	9.71	8,158.11	—	—	—	8,148.40
Douglas	11,693.47	6,777.87	20.63	4,868.67	26.30	11,347.60	23.63	—	—	6,744.66
Northborough	35,765.32	33,402.31	—	863.01	1,500.00	31,131.74	—	—	—	27,161.50
Hardwick	10,988.00	9,821.98	—	1,166.02	—	44,294.63	—	340.00	—	36,348.19
Harwich	129,521.66	129,521.66	—	—	—	33,556.31	—	—	—	33,556.31
Charlton	662.20	535.66	3.72	122.82	—	7,079.82	—	42.30	—	6,822.52
Avon	20,118.77	20,118.77	—	—	—	21,550.31	—	—	—	21,550.31
North Reading	18,360.69	18,076.22	268.50	25.97	—	1,495.37	268.00	—	—	1,227.37
Salisbury	17,104.71	16,751.97	—	352.74	—	65,516.06	—	—	—	64,696.82
Duxbury	45,107.96	44,514.13	—	487.63	106.20	57,381.81	—	—	—	56,676.98
Hamilton	6,330.74	6,119.22	100.00	—	111.52	11,342.54	—	10.50	—	11,220.52
Groveland	24,891.18	24,326.97	100.00	165.10	239.11	30,418.12	—	—	—	29,973.70
Nerrimac	28,103.28	28,012.70	—	2.75	87.83	30,660.83	—	—	—	30,573.00
Raynham	8,994.06	8,994.06	—	—	—	5,500.96	—	—	—	5,485.81
Upton	12,709.85	12,656.85	50.00	—	—	13,031.57	—	86.39	—	12,945.18
West Boylston	23,199.21	22,750.11	—	—	449.10	31,706.25	—	—	—	31,706.25
Burlington	424.79	424.79	—	—	—	2,210.64	—	—	—	2,210.64
Lunenburg	17,540.63	16,851.89	—	688.74	—	16,513.67	—	—	—	15,559.43
Southborough	77,656.20	77,458.65	2.81	194.71	—	61,477.46	—	55.34	—	61,284.90

TABLE VII. — *Cash Balances* — Continued.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1937				CASH AT END OF 1937			
	Total	General	Sinking and Investment Fund	Other Public Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Other Public Trust Funds and Accounts
Millis	\$15,451.67	\$15,451.67	—	—	\$31,139.88	\$30,939.88	—	—
Yarmouth	31,604.66	30,954.74	—	—	34,366.00	33,633.92	—	—
Norfolk	156,671.84	156,444.80	—	\$227.01	27,188.02	26,891.03	—	\$732.08
	18,627.69	18,627.69	—	—	17,164.61	17,164.61	—	—
Ashburnham	22,034.52	21,984.52	—	—	21,519.04	21,519.04	—	—
Chatham	44,253.45	44,223.71	—	29.74	73,624.03	73,594.29	—	29.74
Dennis	21,675.36	21,491.28	—	9.08	23,250.62	23,027.54	—	49.08
Georgetown	19,079.28	17,743.72	—	805.56	20,424.77	19,434.81	—	484.96
Middleton	92,530.23	91,274.49	—	216.48	45,679.79	44,434.38	—	149.91
Westminster	9,400.81	9,391.98	—	8.83	20,491.51	20,491.51	—	1,095.50
Northfield	18,544.98	18,544.98	—	506.24	17,569.08	17,089.08	—	11.53
Townsend	43,845.43	41,469.82	—	1,515.95	36,298.18	35,030.72	—	533.44
Stockbridge	9,146.01	8,971.76	—	1.02	6,939.03	6,684.59	—	127.87
Sturbridge	17,499.20	16,993.06	—	—	13,971.31	13,574.53	—	8.17
Millville	22,598.81	22,480.61	—	8.20	5,780.77	5,662.57	—	118.20
Lynnfield	17,309.89	17,309.89	—	—	13,966.80	13,966.80	—	—
Marion	50,178.66	50,178.66	—	—	53,735.84	53,701.30	—	2.54
Williamsburg	22,451.84	21,895.99	—	—	11,873.12	11,390.56	—	482.56
Tisbury	12,340.09	—	10.10	555.75	28,576.98	28,194.42	—	307.30
Freetown	17,775.72	17,775.72	—	—	8,202.60	8,202.60	—	—
Sheffield	10,239.08	10,208.63	—	20.01	10,429.21	10,409.85	—	9.59
Nantuxet	25,417.30	25,417.30	—	—	10,674.46	10,674.46	—	—
Nantuxet	20,627.42	20,627.42	—	193.42	15,464.91	15,417.82	—	47.09
Norwell	65,283.34	64,946.47	—	16.08	19,000.56	18,663.58	—	320.79
Cheshire	19,027.11	19,027.11	—	—	23,211.83	23,157.83	\$50.00	4.00
Oak Bluffs	7,404.79	7,381.14	—	—	23,793.05	23,686.05	—	—
Sudbury	29,591.22	29,223.46	—	157.56	32,709.64	32,020.96	—	198.48
Pembroke	7,448.52	7,379.40	—	—	15,758.08	15,688.96	—	69.12
Plainville	17,765.56	17,765.56	—	—	25,209.92	25,209.92	—	—
Shelburne	22,536.46	22,536.46	—	—	21,817.69	21,815.89	—	1.80
Newbury	8,813.16	8,813.16	—	—	3,157.98	3,157.98	—	—
Lincoln	64,964.29	62,991.05	—	1,823.24	76,873.50	75,548.63	—	1,224.87
Carver	34,137.88	34,137.88	—	—	26,803.92	26,488.42	—	315.50
Sterling	11,416.37	11,416.37	—	162.86	15,874.67	14,958.49	100.00	193.41
Colrain	12,054.14	12,054.14	—	—	10,179.80	9,979.80	200.00	622.77
Buckland	12,229.24	12,212.38	—	16.86	36,277.36	36,268.31	—	9.05

Southwick	44,644.06	-	414.03	945.70	-	769.08	-	47,005.97	46,619.61	-	402.34	386.86
Littleton	34,705.82	-	-	834.11	-	-	-	47,313.66	43,611.70	-	-	2,481.17
Sandwich	12,206.48	-	-	-	-	-	-	17,455.06	17,455.06	-	-	50.00
Rowley	12,712.85	-	-	-	-	-	-	11,401.30	11,401.30	-	-	-
Essex	8,297.00	-	-	205.60	-	-	-	6,216.02	5,888.51	-	-	327.51
West Newbury	33,035.58	-	-	301.19	-	14.41	-	16,215.41	15,946.92	-	-	254.08
Lakerville	9,371.05	-	2.00	-	-	-	-	10,746.98	10,746.98	-	-	-
Orleans	29,425.63	-	-	-	-	-	-	27,792.42	27,792.42	-	-	2.87
Edgartown	24,404.35	-	-	-	-	-	-	34,486.43	34,461.18	-	-	-
Chester	38,434.84	-	-	-	-	25.25	-	28,180.84	28,180.84	-	-	25.25
Boyston	3,990.68	-	-	-	-	85.00	-	12,093.47	11,158.47	-	550.00	85.00
Huntington	8,331.87	-	28.40	574.80	-	-	-	12,882.63	12,238.44	-	27.57	616.62
Clarksburg	9,739.53	-	-	-	-	-	-	11,407.55	11,407.55	-	-	-
Tyngsborough	11,913.36	-	-	651.18	-	-	-	12,809.63	12,618.43	-	-	-
Brookfield	8,961.83	-	-	77.62	-	32.10	-	2,860.53	2,777.68	-	-	32.10
Dover	18,415.66	-	-	-	-	-	-	24,052.38	24,048.87	-	-	3.51
Erving	22,189.32	-	-	-	-	323.55	-	28,475.13	28,088.02	-	-	387.11
Russell	35,976.21	-	-	-	-	132.00	-	40,466.50	40,304.50	-	-	162.00
Mendon	-	-	-	-	-	-	-	31,562.98	31,562.98	-	-	-
West Brookfield	12,210.65	-	-	145.57	-	45.86	-	27,798.86	27,689.67	-	-	63.33
Lanesborough	20,104.85	-	36.76	9.82	-	-	-	26,783.56	26,700.50	-	7.76	75.30
Rochester	17,640.27	-	-	-	-	-	-	21,420.06	21,420.06	-	-	-
Wenham	15,933.51	-	-	-	-	-	-	15,956.71	15,956.71	-	-	-
Stow	12,720.84	-	-	817.33	-	-	-	12,164.64	11,319.67	-	-	844.97
Sunderland	20,687.81	-	-	-	-	-	-	16,551.38	16,551.38	-	-	-
Berkley	2,353.53	-	50.00	-	-	-	-	658.75	658.75	-	-	-
Hinsdale	31,848.99	-	-	-	-	-	-	5,219.76	5,219.76	-	-	-
West Stockbridge	9,515.17	-	48.08	-	-	-	-	8,969.02	8,919.18	-	49.84	-
Whately	2,806.30	-	-	5.54	-	-	-	10,510.09	10,510.09	-	-	-
Topsheld	11,863.42	-	-	-	-	-	-	17,224.34	17,224.34	-	-	-
Berlin	10,411.40	-	506.37	433.59	-	-	-	6,745.28	5,701.56	-	604.13	439.59
Hubbardsston	20,351.69	-	-	75.54	-	-	-	20,619.68	20,506.76	-	-	112.92
Gill	12,062.99	-	-	-	-	-	-	10,516.12	10,516.12	-	-	-
Sherborn	2,525.09	-	-	27.59	-	-	-	5,150.01	4,983.37	-	-	166.64
Barnardston	8,708.51	-	-	996.18	-	-	-	12,756.32	11,836.74	-	-	919.58
Ashby	11,535.94	-	1.82	-	-	1.10	-	10,337.36	10,336.26	-	-	1.10
Granby	10,708.51	-	340.40	122.83	-	-	-	13,836.20	13,713.57	-	-	122.63
Southampton	14,203.92	-	-	672.80	-	-	-	11,721.84	10,898.88	-	-	822.96
Conway	15,001.49	-	-	-	-	-	-	16,877.05	16,673.98	-	-	203.07
Harvard	14,079.05	-	837.58	464.99	-	-	-	15,748.80	14,516.01	20.17	643.82	568.80
Wellfleet	10,939.76	-	-	-	-	-	-	15,866.10	15,753.65	-	112.45	-
East Brookfield	5,523.40	-	7.18	-	-	18.08	-	11,409.39	11,282.13	-	107.18	20.08
Charlmont	6,433.98	-	-	-	-	-	-	5,880.13	5,880.13	-	-	-
New Marlborough	12,071.97	-	-	-	-	-	-	16,679.92	16,679.92	-	-	-

TABLE VII. — *Cash Balances* — Concluded.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1937					CASH AT END OF 1937						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Ashfield . . .	\$23,436.20	\$23,436.20	—	—	—	—	\$29,551.10	\$29,537.27	—	\$13.83	—	—
Brimfield . . .	5,337.79	5,337.79	—	—	—	—	4,674.59	4,674.59	—	—	—	—
Hamden . . .	4,354.69	4,354.69	—	—	—	—	11,243.32	11,243.32	—	—	—	—
Royalston . . .	8,089.06	3,273.08	—	\$827.24	—	\$3,988.74	10,191.24	9,439.56	—	751.68	—	—
Halifax . . .	7,366.33	7,366.33	—	—	—	—	14,120.62	14,117.28	—	3.34	—	—
Bolton . . .	338.89	273.98	—	—	\$64.91	—	6,804.21	6,700.81	—	—	\$103.40	—
Paxton . . .	11,525.06	10,760.76	—	550.00	—	214.30	6,691.40	5,343.18	—	900.00	168.87	\$279.35
Boxford . . .	13,599.39	13,599.39	—	—	—	—	9,509.27	9,509.27	—	—	—	—
Leverett . . .	9,341.93	9,341.93	—	—	—	—	10,177.22	10,177.22	—	—	—	—
Becket . . .	4,728.19	4,375.71	—	352.48	—	—	8,652.77	7,901.81	—	750.96	—	—
Petersham . . .	18,642.17	18,526.69	—	—	115.48	—	12,268.78	12,151.23	—	17.07	100.48	—
Brewster . . .	4,179.03	4,082.43	—	—	—	96.60	9,048.97	8,927.31	—	—	—	121.66
Princeton . . .	19,252.46	19,218.02	—	14.44	15.00	5.00	14,184.61	14,163.61	—	—	21.00	—
Granville . . .	12,736.95	12,736.95	—	—	—	—	7,751.44	7,700.56	—	—	50.88	—
Carlisle . . .	4,763.65	4,531.44	—	—	164.63	67.58	17,763.74	17,548.86	—	—	147.30	67.58
Richmond . . .	18,139.14	18,139.14	—	—	—	—	13,760.98	13,760.98	—	—	—	—
Cummington . . .	12,241.13	12,241.13	—	—	—	—	15,637.06	15,637.06	—	—	—	—
Eastham . . .	16,710.82	16,710.82	—	—	—	—	6,879.37	6,879.37	—	—	—	—
Egremont . . .	5,380.60	5,380.60	—	—	—	—	7,403.94	7,403.94	—	—	—	—
Warwick . . .	7,631.71	5,977.04	—	—	1,654.67	—	5,817.80	4,256.80	—	—	1,561.00	—
Plympton . . .	4,895.51	4,895.51	—	—	—	—	6,712.30	6,712.30	—	—	—	—
Truro . . .	6,332.26	6,016.86	—	236.05	79.35	—	8,454.19	8,159.35	—	192.51	102.33	—
Worthington . . .	7,505.25	7,505.22	—	—	.03	—	1,735.12	1,730.09	—	—	5.03	—
Pelham . . .	5,504.36	5,504.36	—	—	—	—	8,336.08	8,336.08	—	—	—	—
Enfield . . .	3,501.89	3,379.19	—	122.70	—	—	5,119.12	5,025.29	—	88.35	5.48	—
Sandisfield . . .	2,729.81	2,729.81	—	—	—	—	1,890.96	1,890.96	—	—	—	—
Blandford . . .	10,764.09	10,708.13	—	—	55.96	—	8,339.45	8,331.18	—	—	68.27	—
Chesterfield . . .	3,984.07	3,953.56	—	30.51	—	—	3,950.53	3,807.69	—	30.51	112.33	—
New Salem . . .	21,445.03	21,445.03	—	—	—	—	14,143.49	14,143.49	—	—	—	—
Oakham . . .	8,311.48	8,111.58	—	—	199.90	—	9,640.00	9,303.33	—	—	386.67	—
New Braintree . . .	3,941.13	3,941.13	—	—	—	—	3,963.25	3,963.25	—	—	—	—
Phillipston . . .	8,087.44	7,989.21	—	66.39	31.84	—	7,128.95	7,067.24	—	—	61.71	—
Dunstable . . .	4,466.12	3,813.77	—	196.95	455.40	—	8,969.60	8,093.64	—	272.00	603.96	—
Otis . . .	2,720.67	2,720.67	—	—	—	—	1,890.69	1,890.69	—	—	—	—
Windsor . . .	9,941.90	9,832.69	—	109.21	—	—	10,445.54	10,298.49	—	147.05	—	—
Hancock . . .	5,341.95	5,341.95	—	—	—	—	5,681.61	5,681.61	—	—	—	—

Florida	6,775.98	6,775.98	-	-	7,509.73	7,509.73	-	-	-	-		
Westhampton	14,939.52	14,814.70	-	124.82	11,076.34	10,958.48	-	-	-	117.86		
Boxborough	91.93	91.93	-	-	827.54	827.54	-	-	-	-		
Wendell	7,521.86	7,521.86	-	-	14,577.75	14,577.75	-	-	-	-		
Dana	13,830.29	13,830.29	-	-	10,390.95	10,390.95	-	-	-	-		
Wales	2,807.11	2,807.11	-	-	5,367.71	5,367.71	-	-	-	-		
Mashpee	4,210.98	2,100.98	-	2,111.88	6,884.06	2,442.27	-	-	-	4,441.79		
Heath	6,825.98	6,825.98	-	-	7,894.07	7,894.07	-	-	-	-		
Plainfield	8,919.79	8,919.79	-	-	9,265.34	9,265.34	-	-	-	-		
Monterey	3,957.80	3,957.80	-	-	14,006.96	14,006.96	-	-	-	-		
Hawley	6,671.73	6,671.73	-	-	8,395.73	8,395.73	-	-	-	-		
Savoy	1,267.94	1,267.94	-	-	3,350.00	3,350.00	-	-	-	-		
West Tisbury	4,125.94	4,125.94	-	-	11,150.85	11,150.85	-	-	-	-		
Rowe	4,594.35	4,594.35	-	-	10,335.09	10,335.09	-	-	-	-		
Goshen	4,157.02	3,878.98	-	93.95	4,359.09	4,222.01	-	-	-	137.08		
Chilmark	5,255.92	5,255.92	-	-	3,134.81	3,134.81	-	-	-	-		
Leyden	10,840.04	6,506.71	-	4,333.33	9,198.29	4,804.96	-	-	-	4,333.33		
Washington	2,886.62	2,886.62	-	-	8,078.38	8,078.38	-	-	-	-		
Tyringham	116.68	116.68	-	-	6,103.41	6,103.41	-	-	-	-		
Monroe	13,192.09	13,192.09	-	-	11,039.31	11,039.31	-	-	-	-		
Shutesbury	14,658.24	14,134.67	-	93.41	12,226.86	11,552.36	-	94.17	-	580.33		
Middlefield	6,829.38	6,829.38	-	-	1,483.31	1,483.31	-	-	-	-		
Greenwich	3,806.74	3,806.74	-	-	3,594.44	3,594.44	-	-	-	-		
Alford	1,054.44	1,054.44	-	-	5,246.66	5,246.66	-	-	-	-		
Holland	2,099.47	2,099.47	-	-	2,772.81	2,737.27	-	-	-	35.54		
Montgomery	1,646.83	1,385.07	-	261.76	3,883.65	3,759.52	-	-	-	124.13		
Gay Head	462.09	462.09	-	-	234.23	234.23	-	-	-	-		
Peru	6,416.80	6,416.80	-	-	4,203.85	4,203.85	-	-	-	-		
Tolland	5,810.94	5,810.94	-	-	4,530.51	4,530.51	-	-	-	-		
Gosnold	1,944.90	1,944.90	-	-	5,717.10	5,717.10	-	-	-	-		
New Ashford	1,183.36	1,183.36	-	-	2,133.50	2,133.50	-	-	-	-		
Mount Washington	3,791.15	3,791.15	-	-	3,682.71	3,682.71	-	-	-	-		
Prescott	2,492.95	2,492.95	-	-	1,660.04	1,660.04	-	-	-	-		
229 Towns	\$4,817,279.22	\$4,674,954.26	\$37.86	\$12,914.89	\$97,705.51	\$31,666.70	\$4,961,179.92	\$4,846,976.89	\$91.63	\$11,208.61	\$72,294.65	\$30,608.14

INDEX

BY CITIES AND TOWNS

[291]

TABULAR INDEX: FOR CITIES.

The statistical presentations for the cities include the following tables:

TABLE I.	Summary of Financial Transactions.
TABLE II.	Receipts from General Revenue.
TABLE III.	Receipts from Commercial Revenue.
TABLE IV.	Detail of Departmental Earnings.
TABLE V.	Interest Receipts.
TABLE VI.	Summary of Revenue Receipts.
TABLE VII.	Maintenance of Departments.
TABLE VIII.	Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Table I	Table II	Table III	Table IV	Table V	Table VI
	Pages	Pages	Pages	Pages	Pages	Pages
ATTLEBORO	22, 23	30, 31	32, 33	34-42	43	44
BEVERLY	18, 19	30, 31	32, 33	34-42	43	44
BOSTON	4, 5	30, 31	32, 33	34-42	43	44
BROCKTON	10, 11	30, 31	32, 33	34-42	43	44
CAMBRIDGE	6, 7	30, 31	32, 33	34-42	43	44
CHELSEA	14, 15	30, 31	32, 33	34-42	43	44
CHICOPEE	16, 17	30, 31	32, 33	34-42	43	44
EVERETT	14, 15	30, 31	32, 33	34-42	43	44
FALL RIVER	6, 7	30, 31	32, 33	34-42	43	44
FITCHBURG	16, 17	30, 31	32, 33	34-42	43	44
GARDNER	22, 23	30, 31	32, 33	34-42	43	44
GLOUCESTER	20, 21	30, 31	32, 33	34-42	43	44
HAVERHILL	12, 13	30, 31	32, 33	34-42	43	44
HOLYOKE	12, 13	30, 31	32, 33	34-42	43	44
LAWRENCE	10, 11	30, 31	32, 33	34-42	43	44
LEOMINSTER	20, 21	30, 31	32, 33	34-42	43	44
LOWELL	8, 9	30, 31	32, 33	34-42	43	44
LYNN	8, 9	30, 31	32, 33	34-42	43	44
MALDEN	12, 13	30, 31	32, 33	34-42	43	44
MARLBOROUGH	24, 25	30, 31	32, 33	34-42	43	44
MEDFORD	12, 13	30, 31	32, 33	34-42	43	44
MELROSE	18, 19	30, 31	32, 33	34-42	43	44
NEW BEDFORD	8, 9	30, 31	32, 33	34-42	43	44
NEWBURYPORT	24, 25	30, 31	32, 33	34-42	43	44
NEWTON	10, 11	30, 31	32, 33	34-42	43	44
NORTH ADAMS	20, 21	30, 31	32, 33	34-42	43	44
NORTHAMPTON	18, 19	30, 31	32, 33	34-42	43	44
PEABODY	20, 21	30, 31	32, 33	34-42	43	44
PITTSFIELD	14, 15	30, 31	32, 33	34-42	43	44
QUINCY	10, 11	30, 31	32, 33	34-42	43	44
REVERE	18, 19	30, 31	32, 33	34-42	43	44
SALEM	14, 15	30, 31	32, 33	34-42	43	44
SOMERVILLE	8, 9	30, 31	32, 33	34-42	43	44
SPRINGFIELD	6, 7	30, 31	32, 33	34-42	43	44
TAUNTON	16, 17	30, 31	32, 33	34-42	43	44
WALTHAM	16, 17	30, 31	32, 33	34-42	43	44
WESTFIELD	22, 23	30, 31	32, 33	34-42	43	44
WOBURN	22, 23	30, 31	32, 33	34-42	43	44
WORCESTER	6, 7	30, 31	32, 33	34-42	43	44

Tabular Index: For Cities — Concluded.

TABLE IX.	Summary of Maintenance.
TABLE X.	Interest Payments.
TABLE XI.	Outstanding Indebtedness Classified by Character of Obligation — 1937.
TABLE XII.	Relation of Indebtedness to Valuation — 1937.
TABLE XIII.	Debt Transactions for 1937 Classified by Character of Obligation.
TABLE XIV.	Sinking and Loan Fund Payments to the State — 1937.
TABLE XV.	Method of Meeting Debt Requirements from Taxation — 1937.
TABLE XVI.	Cash Balances.

Table VII	Table VIII	Table IX	Table X	Table XI	Table XII	Table XIII	Table XIV	Table XV	Table XVI
Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
46-64	65	66, 67	68	70	71 (line 37)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 35)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 1)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 29)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 14)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 19)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 32)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 33)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 3)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 6)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 38)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 9)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 30)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 28)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 25)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 7)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 16)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 13)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 23)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 20)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 17)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 36)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 2)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 10)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 21)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 27)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 39)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 12)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 31)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 24)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 26)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 34)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 22)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 5)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 11)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 8)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 18)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 4)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 15)	72	73	74	76

TABULAR INDEX: FOR TOWNS.

The statistical presentations for the towns include the following tables:

- TABLE I. Summary of Financial Transactions.
 TABLE II. Outstanding Indebtedness Classified by Character of Obligation — 1937.
 TABLE III. Relation of Indebtedness to Valuation — 1937.
 TABLE IV. Debt Transactions for 1937 Classified by Character of Obligation.
 TABLE V. Sinking and Loan Fund Payments to the State — 1937.
 TABLE VI. Method of Meeting Debt Requirements from Taxation — 1937.
 TABLE VII. Cash Balances.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington	120, 121	131	132 (line 30)	135	136	137	141
Acton	170, 171	266	271 (line 131)	273	278	279	285
Acushnet	152, 153	266	271 (line 94)	272	278	279	284
Adams	92, 93	130	132 (line 13)	134	136	137	140
Agawam	110, 111	131	132 (line 49)	135	136	137	141
Alford	254, 255	269	271 (line 122)	277	278	281	289
Amesbury	98, 99	130	132 (line 45)	134	136	137	140
Amherst	118, 119	131	132 (line 52)	135	136	137	141
Andover	98, 99	130	132 (line 16)	134	136	137	140
Arlington	82, 83	130	132 (line 64)	134	136	136	140
Ashburnham	188, 189	267	271 (line 158)	274	278	280	286
Ashby	220, 221	268	271 (line 133)	275	278	280	287
Ashfield	226, 227	268	—	276	278	281	288
Ashland	174, 175	266	270 (line 24)	273	278	279	285
Athol	96, 97	130	132 (line 20)	134	136	137	140
Auburn	116, 117	131	132 (line 19)	135	136	137	141
Avon	178, 179	267	270 (line 27)	273	278	279	285
Ayer	154, 155	266	270 (line 69)	272	278	279	284
Barnstable	104, 105	131	133 (line 80)	135	136	137	141
Barre	158, 159	266	—	272	278	279	284
Becket	230, 231	268	271 (line 108)	276	278	281	288
Bedford	162, 163	266	270 (line 49)	273	278	279	284
Belchertown	154, 155	266	271 (line 112)	272	278	279	284
Bellingham	164, 165	266	271 (line 109)	273	278	279	285
Bellmont	82, 83	130	132 (line 51)	134	136	136	140
Berkley	216, 217	268	271 (line 86)	275	278	280	287
Berlin	218, 219	268	—	275	278	280	287
Bernardston	220, 221	268	—	275	278	281	287
Billerica	112, 113	131	133 (line 70)	135	136	137	141
Blackstone	146, 147	266	271 (line 93)	272	278	279	284
Blandford	238, 239	268	270 (line 28)	276	278	281	288
Bolton	228, 229	268	271 (line 137)	276	278	280	288
Bourne	162, 163	266	271 (line 118)	273	278	279	284
Boxborough	244, 245	269	—	277	278	281	289
Boxford	228, 229	268	271 (line 165)	276	278	281	288
Boylston	208, 209	267	271 (line 153)	275	278	280	287
Braintree	84, 85	130	132 (line 14)	134	136	136	140
Brewster	230, 231	268	271 (line 143)	276	278	281	288
Bridgewater	102, 103	130	132 (line 1)	135	136	137	141
Brimfield	226, 227	268	271 (line 155)	276	278	280	288
Brookfield	210, 211	268	270 (line 53)	275	278	280	287
Brookline	80, 81	130	132 (line 67)	134	136	136	140
Buckland	202, 203	267	—	275	278	281	286
Burlington	184, 185	267	271 (line 135)	274	278	280	285
Canton	116, 117	131	133 (line 78)	135	136	137	141
Carlisle	232, 233	268	—	276	278	281	288
Carver	202, 203	267	—	275	278	280	286
Charlemont	224, 225	268	—	276	278	281	287
Charlton	178, 179	267	271 (line 96)	273	278	279	285
Chatham	188, 189	267	271 (line 130)	274	278	280	286
Chelmsford	106, 107	131	133 (line 81)	135	136	137	141
Cheshire	198, 199	267	270 (line 76)	274	278	280	286
Chester	208, 209	267	270 (line 16)	275	278	280	287
Chesterfield	238, 239	268	271 (line 148)	276	278	281	288
Chilmark	250, 251	269	—	277	278	281	289
Clarksburg	210, 211	268	271 (line 87)	275	278	280	287
Clinton	94, 95	130	133 (line 79)	134	136	137	140
Cohasset	158, 159	266	271 (line 119)	272	278	279	284
Colrain	202, 203	267	271 (line 124)	275	278	280	286
Concord	106, 107	131	132 (line 2)	135	136	137	141
Conway	222, 223	268	—	275	278	281	287
Cummington	234, 235	268	—	276	278	281	288
Dalton	148, 149	266	270 (line 75)	272	278	279	284
Dana	246, 247	269	—	277	278	281	289
Danvers	90, 91	130	132 (line 5)	134	136	137	140
Dartmouth	100, 101	130	132 (line 27)	135	136	137	140
Dedham	88, 89	130	133 (line 75)	134	136	136	140
Deerfield	166, 167	266	270 (line 18)	273	278	279	285
Dennis	188, 189	267	271 (line 95)	274	278	280	286
Dighton	164, 165	266	270 (line 54)	273	278	279	285
Douglas	176, 177	266	271 (line 149)	273	278	279	285
Dover	210, 211	268	271 (line 103)	275	278	280	287

Tabular Index: For Towns — Continued.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Dracut	116, 117	131	132 (line 56)	135	136	137	141
Dudley	146, 147	266	270 (line 33)	272	278	279	284
Dunstable	242, 243	269	271 (line 105)	277	278	281	288
Duxbury	180, 181	267	271 (line 126)	273	278	279	285
East Bridgewater	156, 157	266	270 (line 52)	272	278	279	284
East Brookfield	224, 225	268	270 (line 83)	276	278	280	287
Eastham	234, 235	268	270 (line 82)	276	278	281	288
Easthampton	98, 99	130	132 (line 54)	134	136	137	140
East Longmeadow	160, 161	266	271 (line 117)	272	278	279	284
Easton	122, 123	131	132 (line 44)	135	136	137	141
Egbertown	208, 209	267	271 (line 101)	275	278	280	287
Egremont	234, 235	268	—	276	278	281	288
Enfield	238, 239	268	—	276	278	281	288
Erving	212, 213	268	—	275	278	281	287
Essex	206, 207	267	271 (line 106)	275	278	280	287
Fairhaven	94, 95	130	132 (line 46)	134	136	137	140
Falmouth	114, 115	131	133 (line 74)	135	136	137	141
Florida	244, 245	269	—	277	278	281	289
Foxborough	120, 121	131	132 (line 60)	135	136	137	141
Framingham	82, 83	130	132 (line 9)	134	136	136	140
Franklin	108, 109	131	132 (line 38)	135	136	137	141
Freestown	194, 195	267	—	274	278	281	286
Gay Head	256, 257	269	270 (line 67)	277	278	281	286
Georgetown	188, 189	267	270 (line 12)	274	278	280	286
Gill	220, 221	268	—	275	278	281	287
Goshen	250, 251	269	270 (line 79)	277	278	281	289
Gosnold	258, 259	269	271 (line 154)	277	278	281	289
Grafton	106, 107	131	133 (line 84)	135	136	137	141
Granby	222, 223	268	—	275	278	281	287
Granville	232, 233	268	270 (line 66)	276	278	281	288
Great Barrington	118, 119	131	133 (line 76)	135	136	137	141
Greenfield	86, 87	130	132 (line 66)	134	136	136	140
Greenwich	254, 255	269	—	277	278	281	289
Groton	172, 173	266	271 (line 140)	273	278	279	285
Groveland	182, 183	267	271 (line 115)	273	278	279	285
Hadley	168, 169	266	271 (line 146)	273	278	279	285
Halifax	228, 229	268	—	276	278	280	288
Hamilton	180, 181	267	270 (line 72)	273	278	279	285
Hampden	226, 227	268	271 (line 100)	276	278	280	288
Hancock	242, 243	269	—	277	278	281	288
Hanover	168, 169	266	270 (line 2)	273	278	279	285
Hanson	174, 175	266	270 (line 57)	273	278	279	285
Hardwick	178, 179	267	271 (line 113)	273	278	279	285
Harvard	222, 223	268	—	275	278	281	287
Harwich	178, 179	267	270 (line 21)	273	278	279	285
Hatfield	174, 175	266	271 (line 99)	273	278	279	285
Hawley	248, 249	269	270 (line 65)	277	278	281	289
Heath	246, 247	269	271 (line 90)	277	278	281	289
Hingham	110, 111	131	133 (line 82)	135	136	137	141
Hinsdale	216, 217	268	270 (line 40)	275	278	280	287
Holbrook	160, 161	266	270 (line 34)	272	278	279	284
Holden	152, 153	266	270 (line 70)	272	278	279	284
Holland	256, 257	269	—	277	278	281	289
Holliston	166, 167	266	271 (line 132)	273	278	279	285
Hopedale	164, 165	266	270 (line 51)	273	278	279	285
Hopkinton	170, 171	266	270 (line 48)	273	278	279	285
Hubbardston	218, 219	268	—	275	278	280	287
Hudson	102, 103	131	132 (line 21)	135	136	137	141
Hull	170, 171	266	271 (line 145)	273	278	279	285
Huntington	208, 209	267	271 (line 92)	275	278	280	287
Ipswich	118, 119	131	132 (line 8)	135	136	137	141
Kingston	168, 169	266	271 (line 88)	273	278	279	285
Lakeville	206, 207	267	—	275	278	281	287
Lancaster	172, 173	266	271 (line 163)	273	278	279	285
Lanesborough	214, 215	268	—	275	278	281	287
Lee	150, 151	266	270 (line 50)	272	278	279	284
Leicester	146, 147	266	271 (line 111)	272	278	279	284
Lenox	170, 171	266	271 (line 107)	273	278	279	285
Leverett	230, 231	268	—	276	278	281	288
Lexington	96, 97	130	132 (line 48)	134	136	137	140
Leyden	252, 253	269	271 (line 152)	277	278	281	289
Lincoln	200, 201	267	—	274	278	281	286
Littleton	204, 205	267	271 (line 127)	275	278	280	287
Longmeadow	124, 125	131	132 (line 58)	136	136	137	141
Ludlow	102, 103	131	132 (line 31)	135	136	137	141
Lunenburg	184, 185	267	—	274	278	280	285
Lynnfield	192, 193	267	271 (line 98)	274	278	280	286
Manchester	174, 175	266	271 (line 116)	273	278	279	285
Mansfield	114, 115	131	132 (line 43)	135	136	137	141
Marblehead	100, 101	130	132 (line 7)	134	136	137	140
Marion	194, 195	267	270 (line 35)	274	278	280	286

Tabular Index: For Towns — Continued.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Marshfield . . .	186, 187	267	270 (line 6)	274	278	280	286
Mashpee . . .	246, 247	269	271 (line 160)	277	278	281	289
Mattapoisett . .	196, 197	267	270 (line 77)	274	278	280	286
Maynard . . .	112, 113	131	132 (line 12)	135	136	137	141
Medfield . . .	150, 151	266	270 (line 9)	272	278	279	284
Medway . . .	162, 163	266	270 (line 74)	273	278	279	284
Mendon . . .	212, 213	268	270 (line 42)	275	278	280	287
Merrimac . . .	182, 183	267	271 (line 156)	273	278	279	285
Methuen . . .	84, 85	130	132 (line 23)	134	136	136	140
Middleborough .	102, 103	130	132 (line 47)	135	136	137	141
Middlefield . .	254, 255	269	—	277	278	281	289
Middleton . . .	190, 191	267	270 (line 38)	274	278	280	286
Millford . . .	90, 91	130	132 (line 42)	134	136	136	140
Millbury . . .	112, 113	131	133 (line 85)	135	136	137	141
Millis . . .	186, 187	267	270 (line 32)	274	278	280	286
Millville . . .	192, 193	267	270 (line 26)	274	278	280	286
Milton . . .	84, 85	130	132 (line 18)	134	136	136	140
Monroe . . .	252, 253	269	270 (line 20)	277	278	281	289
Monson . . .	122, 123	131	133 (line 69)	135	136	137	141
Montague . . .	104, 105	131	132 (line 41)	135	136	137	141
Monterey . . .	248, 249	269	—	277	278	281	289
Montgomery . .	256, 257	269	—	277	278	281	289
Mount Washington	258, 259	269	—	277	278	281	289
Nahant . . .	196, 197	267	270 (line 81)	274	278	280	286
Nantucket . . .	158, 159	266	270 (line 60)	272	278	279	284
Natick . . .	90, 91	130	132 (line 37)	134	136	136	140
Needham . . .	94, 95	130	132 (line 25)	134	136	137	140
New Ashford . .	258, 259	269	—	277	278	281	289
New Braintree . .	240, 241	268	—	276	278	281	288
Newbury . . .	200, 201	267	271 (line 144)	274	278	280	286
New Marlborough	224, 225	268	270 (line 73)	276	278	280	287
New Salem . .	240, 241	268	—	276	278	281	288
Norfolk . . .	186, 187	267	—	274	278	281	286
North Andover .	110, 111	131	133 (line 77)	135	136	137	141
North Attleborough	100, 101	130	133 (line 83)	134	136	137	140
Northborough . .	176, 177	266	270 (line 23)	273	278	279	285
Northbridge . .	96, 97	130	132 (line 15)	134	136	137	140
North Brookfield	162, 163	266	271 (line 142)	273	278	279	284
Northfield . . .	190, 191	267	—	274	278	280	286
North Reading . .	180, 181	267	270 (line 10)	273	278	279	285
Norton . . .	166, 167	266	270 (line 25)	273	278	279	285
Norwell . . .	196, 197	267	270 (line 17)	274	278	280	286
Norwood . . .	88, 89	130	132 (line 6)	134	136	136	140
Oak Bluffs . . .	198, 199	267	270 (line 43)	274	278	280	286
Oakham . . .	240, 241	268	—	276	278	281	288
Orange . . .	122, 123	131	132 (line 17)	135	136	137	141
Orleans . . .	206, 207	267	—	275	278	281	287
Otis . . .	242, 243	269	271 (line 125)	277	278	281	288
Oxford . . .	150, 151	266	271 (line 97)	272	278	279	284
Palmer . . .	100, 101	130	133 (line 73)	135	136	137	140
Faxton . . .	228, 229	268	270 (line 4)	276	278	281	288
Felham . . .	236, 237	268	271 (line 166)	276	278	281	288
Fembroke . . .	198, 199	267	270 (line 3)	274	278	280	286
Pepperell . . .	164, 165	266	—	273	278	279	285
Peru . . .	256, 257	269	—	277	278	281	289
Petersham . . .	230, 231	268	—	276	278	281	288
Phillipston . . .	240, 241	268	271 (line 162)	276	278	281	288
Plainfield . . .	248, 249	269	271 (line 102)	277	278	281	289
Plainville . . .	200, 201	267	271 (line 161)	274	278	280	286
Plymouth . . .	92, 93	130	132 (line 55)	134	136	137	140
Plympton . . .	236, 237	268	270 (line 44)	276	278	281	288
Prescott . . .	260, 261	269	—	277	278	281	289
Princeton . . .	232, 233	268	270 (line 68)	276	278	281	288
Provincetown . .	152, 153	266	271 (line 84)	272	278	279	284
Randolph . . .	108, 109	131	132 (line 24)	135	136	137	141
Raynham . . .	182, 183	267	270 (line 80)	273	278	279	285
Reading . . .	96, 97	130	132 (line 39)	134	136	137	140
Rehoboth . . .	168, 169	266	271 (line 110)	273	278	279	285
Richmond . . .	232, 233	268	270 (line 36)	276	278	281	288
Rochester . . .	214, 215	268	271 (line 164)	275	278	281	287
Rockland . . .	104, 105	131	132 (line 34)	135	136	137	141
Rockport . . .	158, 159	266	270 (line 63)	272	278	279	284
Rowe . . .	250, 251	269	—	277	278	281	289
Rowley . . .	204, 205	267	271 (line 129)	275	278	280	287
Royalston . . .	226, 227	268	—	276	278	280	288
Russell . . .	212, 213	268	270 (line 19)	275	278	280	287
Rutland . . .	176, 177	266	270 (line 56)	273	278	279	285
Salisbury . . .	180, 181	267	271 (line 141)	273	278	279	285
Sandisfield . . .	238, 239	268	—	276	278	281	288
Sandwich . . .	204, 205	267	271 (line 123)	275	278	280	287
Saugus . . .	88, 89	130	132 (line 57)	134	136	136	140
Savoy . . .	248, 249	269	271 (line 114)	277	278	281	289

Tabular Index: For Towns — Concluded.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Scituate	154, 155	266	270 (line 13)	272	278	279	284
Seekonk	124, 125	131	133 (line 72)	135	136	137	141
Sharon	156, 157	266	270 (line 45)	272	278	279	284
Sheffield	196, 197	267	271 (line 120)	274	278	280	286
Shelburne	200, 201	267	271 (line 104)	274	278	280	286
Sherborn	220, 221	268	—	275	278	281	287
Shirley	172, 173	266	270 (line 29)	273	278	279	285
Shrewsbury	110, 111	131	132 (line 53)	135	136	137	141
Shutesbury	254, 255	269	—	277	278	281	289
Somerset	122, 123	131	132 (line 4)	135	136	137	141
Southampton	222, 223	268	270 (line 15)	275	278	280	287
Southborough	184, 185	267	270 (line 1)	274	278	280	285
Southbridge	88, 89	130	132 (line 59)	134	136	136	140
South Hadley	112, 113	131	132 (line 35)	135	136	137	141
Southwick	204, 205	267	270 (line 14)	275	278	280	287
Spencer	116, 117	131	132 (line 3)	135	136	137	141
Sterling	202, 203	267	270 (line 22)	275	278	280	286
Stockbridge	192, 193	267	271 (line 139)	274	278	280	286
Stoneham	94, 95	130	132 (line 65)	134	136	137	140
Stoughton	104, 105	131	132 (line 33)	135	136	137	141
Stow	214, 215	268	—	275	278	281	287
Sturbridge	192, 193	267	270 (line 8)	274	278	280	286
Sudbury	198, 199	267	270 (line 55)	274	278	280	286
Sunderland	216, 217	268	270 (line 71)	275	278	280	287
Sutton	176, 177	266	—	273	278	279	285
Swampscott	98, 99	130	132 (line 22)	134	136	137	140
Swansea	148, 149	266	270 (line 61)	272	278	279	284
Templeton	148, 149	266	270 (line 64)	272	278	279	284
Tewksbury	114, 115	131	133 (line 71)	135	136	137	141
Tisbury	194, 195	267	270 (line 78)	274	278	280	286
Tolland	258, 259	269	—	277	278	281	289
Topsfield	218, 219	268	270 (line 62)	275	278	280	287
Townsend	190, 191	267	270 (line 11)	274	278	280	286
Truro	236, 237	268	271 (line 85)	276	278	281	288
Tyngsborough	210, 211	268	271 (line 150)	275	278	280	287
Tyringham	252, 253	269	271 (line 147)	277	278	281	289
Upton	182, 183	267	—	273	278	279	285
Uxbridge	118, 119	131	132 (line 50)	135	136	137	141
Wakefield	86, 87	130	132 (line 28)	134	136	136	140
Wales	246, 247	269	271 (line 136)	277	278	281	289
Walpole	108, 109	131	132 (line 32)	135	136	137	141
Ware	106, 107	131	132 (line 63)	135	136	137	141
Wareham	120, 121	131	133 (line 86)	135	136	137	141
Warren	156, 157	266	270 (line 37)	272	278	279	284
Warwick	234, 235	268	271 (line 134)	276	278	281	288
Washington	252, 253	269	—	277	278	281	289
Watertown	82, 83	130	132 (line 36)	134	136	136	140
Wayland	160, 161	266	270 (line 58)	272	278	279	284
Webster	90, 91	130	132 (line 29)	134	136	137	140
Wellesley	92, 93	130	132 (line 10)	134	136	137	140
Wellfleet	224, 225	268	271 (line 167)	276	278	280	287
Wendell	244, 245	269	—	277	278	281	289
Wenham	214, 215	268	271 (line 159)	275	278	280	287
Westborough	120, 121	131	133 (line 87)	135	136	137	141
West Boylston	184, 185	267	270 (line 39)	274	278	280	285
West Bridgewater	160, 161	266	271 (line 138)	272	278	279	284
West Brookfield	212, 213	268	271 (line 128)	275	278	280	287
Westford	156, 157	266	271 (line 89)	272	278	279	284
Westhampton	244, 245	269	—	277	278	281	289
Westminster	190, 191	267	270 (line 47)	274	278	280	286
West Newbury	206, 207	267	270 (line 7)	275	278	281	287
Weston	154, 155	266	270 (line 30)	272	278	279	284
Westport	148, 149	266	271 (line 91)	272	278	279	284
West Springfield	86, 87	130	132 (line 11)	134	136	136	140
West Stockbridge	216, 217	268	271 (line 121)	275	278	280	287
West Tisbury	250, 251	269	—	277	278	281	289
Westwood	172, 173	266	271 (line 157)	273	278	279	285
Weymouth	84, 85	130	132 (line 62)	134	136	136	140
Whately	218, 219	268	—	275	278	281	287
Whitman	108, 109	131	132 (line 61)	135	136	137	141
Wilbraham	166, 167	266	270 (line 46)	273	278	279	285
Williamstown	194, 195	267	270 (line 41)	274	278	280	286
Williamstown	150, 151	266	271 (line 151)	272	278	279	284
Wilmington	146, 147	266	270 (line 5)	272	278	279	284
Winchendon	114, 115	131	132 (line 26)	135	136	137	141
Winchester	92, 93	130	132 (line 40)	134	136	137	140
Windsor	242, 243	269	—	277	278	281	288
Winthrop	86, 87	130	132 (line 68)	134	136	136	140
Worthington	236, 237	268	—	276	278	281	288
Wrentham	152, 153	266	270 (line 59)	272	278	279	284
Yarmouth	186, 187	267	270 (line 31)	274	278	280	286

